

STATE OF GEORGIA

OMB CIRCULAR A-87

STATEWIDE COST ALLOCATION PLAN

*BASED ON ACTUAL EXPENDITURES FOR THE
FISCAL YEAR ENDED JUNE 30, 2005*

A CENTRAL SERVICES COST ALLOCATION PLAN



JUNE 2010

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STATE OF GEORGIA

STATEWIDE COST ALLOCATION PLAN

(OMB Circular A-87)

FY2005 ACTUAL COSTS - Fiscal Year Ended June 30, 2005

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SECTION 1

Certificate of Cost Allocation Plan

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2005**

Certificate of Cost Allocation Plan

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal based on actual costs for the fiscal year ended June 30, 2005 to establish cost allocations or billings for the fiscal year ended June 30, 2007 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: State of Georgia, State Accounting Office (SAO)

Signature: *Greg S. Griffin*

Name of Official: Greg S. Griffin

Title: State Accounting Officer

Date of Execution: June 29, 2010

Mailing Address:
200 Piedmont Avenue
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Atlanta, Georgia 30334

SECTION 2

Reconciliation to Financials

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2005**

RECONCILIATION TO FINANCIALS

Schedule	Department	Org. No.	(a) Net Expenditures Per Financials	(a) Net Expenditures Per SWCAP
1	Equipment Use Allowance			
2	Commissioner's Office			
	Commissioner's Office (DOAS)	4030101000	\$ 469,547.63	469,548 (b)
	Legal Services	4030104000	118,714.09	118,714 (b)
3	Internal Administration			
	Acctng, Budget, Procurement	4030201000	1,668,667.86	1,668,668 (b)
	Risk Mgmt Accounting	4030203000	-	- (b)
	Information Technology	4030204000	1,996,501.39	1,996,503 (b)
	Risk Management IT	4030205000	-	- (b)
	Customer Employee Relations	4030206000	570,287.97	570,289 (b)
	Superior Courts Accounting	4030202000	-	(1) (b)
	Other	4030207000	60,376.03	60,376 (b)
	Total - Internal Administration		4,295,833.25	4,295,835.00
4	Support Services Administration	4030301000	39,552.00	39,551 (b)
5	Fleet Support Services	4030307000	(94,099.22)	(94,100) (b)
6	Surplus & Supply Admin	4030311000	427,091.65	427,091 (b)
7	Purchasing			
	State Purchasing	4030401000	-	(b)
	State Purchasing	4030402000	(51.53)	(b)
	State Purchasing	4030403000	202,320.16	(b)
	Procurement	4030403100	568,027.07	(b)
	Statewide Contracts	4030403200	569,212.43	(b)
	Procurement Support	4030403300	333,179.82	(b)
	Training and Compliance	4030403400	452,920.85	(b)
	Purchasing Card	4030403500	39,849.56	(b)
	Service Contract Management	4030404000	-	(b)
	Total - Purchasing		2,165,458.36	2,165,460
8	Risk Management Administration	4030501000	-	- (b)
9	Office of Administrative Hearings	4035100000	4,155,763.87	4,155,762
10	Secretary of State - Administration		5,406,018.48	5,406,019
11	Secretary of State - Archives		6,394,594.84	6,394,596

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FISCAL YEAR ENDED JUNE 30, 2005**

RECONCILIATION TO FINANCIALS

Schedule	Department	Org. No.	(a) Net Expenditures Per Financials	(a) Net Expenditures Per SWCAP
12	Office of Planning and Budget - Administration		3,813,398.45	3,813,399
13	Office of Planning and Budget - Services		1,186,713.68	1,186,714
14	Department of Audits - Administration		3,264,538.89	3,264,539
15	Performance/Financial Audits		24,249,970.52	24,249,971

Notes:

(a) - Total expenditures net of total revenues

(b) - Please reference *Department of Administrative Services (DOAS) Service Reconciliation to CAFR* for detailed reconciliation

SECTION 3

Cost Allocation Methodology

MAXIMUS

Cost Allocation Methodology For The State of Georgia

Part I: The Double Step-Down Methodology

I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures for the State of Georgia. The proprietary software, MAXCars, is the tool with which the step-down methodology is accomplished.

MAXCars provides for the inputting of all allowable costs by cost center identifications consistent with the State's accounting code structure. This capability allows for efficient balancing with the State's financial reporting systems.

Additionally MAXCars provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

A. Initiating the Process

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Application of OMB Circular A-87 guidelines,
- 2) Interviews,
- 3) Review of financial documents,
- 4) Review of organizational structure, and
- 5) Analysis of statistical data relative to benefit of services provided.

B. Establishing the Cost Pools to Be Allocated

Basically the organizational structure of the State is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

<i>C. Establishing the Statistical Measurements or Bases for Allocation</i>	<p>Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.</p>
<i>D. Accommodating Exceptions and Adjustments</i>	<p>Applicable cost adjustments for unallowable costs and for use charges are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.</p>
<i>II. The Double Step-Down Methodology</i>	<p>Because Central Service Departments provide services to other Central Service Departments, MAXIMUS employs a double step-down procedure. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.</p> <p>To demonstrate the potential inequity of a single step-down for the State of Georgia, consider the costs of the Purchasing function and of the Accounts Payable function. Purchasing processes the purchase orders for the materials and supplies that Accounts Payable uses to serve the departments of the State. This cost is rightfully allocable to all the departments that Accounts Payable serves. If Purchasing allocates its costs after Accounts Payable allocates its costs, and then the costs that are attributable to the services provided to Accounts Payable will be prorated to the other departments served by Purchasing. This method can then send costs to departments disproportionate to the benefit received from those costs.</p> <p>Comparably Accounts Payable provides services to Purchasing. Similarly if Accounts Payable allocates its costs after Purchasing allocates its costs, then the costs that are attributable to the services provided to Purchasing will be prorated to the other departments served by Accounts Payable. Again this method can send costs to departments disproportionate to the benefit received from those costs.</p> <p>The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal Cognizant Agencies.</p>
<i>A. The First Step-Down</i>	<p>The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.</p>
<i>1. The Process</i>	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p>

	<ol style="list-style-type: none"> 1) Costs from provided financial reports, 2) Cost adjustments, 3) Credits, and 4) Costs received from other Central Service Departments that have completed their first round allocations.
2. The Results	At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.
B. The Second Step-Down	The rule for this second round of allocations is that each Central Service Department can allocate only to any other department sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.
1. The Process	<p>The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:</p> <ol style="list-style-type: none"> 1) Costs received from other Central Service Departments that have completed their second round allocations, and 2) Costs received in the first round from itself and from the Central Service Departments sequenced after the allocating department.
2. The Results	At the completion of the second step-down each Central Service Department has completed all allocations. All Central Service Departments have been cleared of all costs. The costs have either been adjusted out of the cycle or sent to Receiving Departments based on equitable allocation statistics.
C. Supplemental Comments	<p>When the relationship between and among the Central Service Departments is greatly intertwined, it may be prudent to implement three or more step-downs. Most often the double step-down is sufficient to accomplish an equitable allocation of all costs.</p> <p>If more than two step-downs are required the rules for all rounds of allocation except the final round are the same as defined above for the first step-down. The final round always follows the rules as defined above for the second step-down.</p>

Part II: Tracking Costs in the Cost Allocation Plan

I. Cost Plan Organization	<p>The MAXIMUS Cost Allocation Plan typically is organized as follows:</p> <ol style="list-style-type: none">1) Title page,2) Narrative of cost allocation methodology,3) Rate schedule(s) when applicable,4) Summary schedules, and5) Detail schedules.
A. Summary Schedules	<p>The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.</p>
1. Schedule A	<p>Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:</p> <p>Which Central Service Department actually allocated the costs to each Receiving Department?</p> <p>This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Accounting and then to a Receiving Department will be recorded on Schedule A as being from Accounting.</p>
2. Schedule B	<p>Schedule B – Fixed Costs Proposed recaps the roll forwards calculated for the Receiving Departments.</p> <p>The Receiving Departments are shown down the left hand side of the page, while details of the roll forward calculation for particular Receiving Departments are on the rest of the line.</p> <p>The first column is the Final Costs for the current fiscal year, which lists the total costs allocated to this Receiving Department. This number will reconcile to the total allocated to the department on Schedule A.</p> <p>The next column is the Fixed Costs for the fiscal year which have been used for the current period. The Roll Forward Differences column is calculated by subtracting the Fixed Costs column (second column) from the Final Costs column for the current period (first column).</p> <p>The column “Actual Costs w/ Roll Fwd” is calculated by adding in the Final Costs column for the current fiscal year and the Roll Forward Differences column. The Proposed Costs column is the resulting sum of the Actual Cost w/ Roll Fwd and any adjustments from the Adjustments column.</p> <p>In summary, this report takes the difference between actual costs for the current year (column 1) and the forecast costs for this year (column 2), adds that difference to the actual costs for this year (column 1) along with any one time adjustments to produce a forecast (Fixed Costs) for the next period.</p>

<p>3. Schedule C</p>	<p>Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.</p> <p>Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.</p> <p>The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.</p>
<p>4. Schedule D</p>	<p>Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.</p>
<p>5. Schedule E</p>	<p>Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.</p>
<p>6. Schedule H</p>	<p>Schedule H – Summary of Fixed Costs summarizes the fixed costs/roll forwards which appear with the detail reports. Receiving Departments are listed across the top of the report and the central service departments are listed down the left hand side. In each cell is the fixed amount calculated on the detail roll forward schedules. These amounts are then summarized on the Total Fixed line at the bottom of the report.</p> <p>The amounts on this report are used in Schedules A and B for the calculation of the roll forwards and proposed costs.</p>
<p>B. Detail Schedules</p>	<p>The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.</p> <p>When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.</p>
<p>1. Schedule __.1</p>	<p>Schedule __.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.</p>
<p>2. Schedule __.2</p>	<p>Schedule __.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:</p>

	<ol style="list-style-type: none"> 1) Expenditures from the financial reports – balances to Schedule C, 2) Adjustments to financial reports – balances to Schedule C, and 3) Incoming costs from other Central Service Departments. <p>The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.</p>
<p>3. Schedule __.3</p>	<p>Schedule __.3 – Costs to be Allocated by Activity provides the following:</p> <ol style="list-style-type: none"> 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule __.2 expenditure amounts. 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions. 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule __.2. <p>It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.</p>
<p>4. Schedule __.4</p>	<p>Schedules __.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule __.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.</p> <p>The information provided includes:</p> <ol style="list-style-type: none"> 1) The statistical measurement used as a basis for allocation; 2) The identification of statistical measurement; 3) The source of the statistical measurement; 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base; 5) The results of the first step-down – balances to functional total after first additions on Schedule __.3; 6) The results of the second step-down – balances to functional total of second additions on Schedule __.3; and 7) The totals allocated from both step-downs – balances to functional grand total from Schedule __.3. <p>Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.</p>

<p>5. Schedule __.5</p>	<p>Schedules __.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.</p> <p>The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.</p>
<p>6. Schedule __.6</p>	<p>Schedules __.6 – Department Roll Forward lists all roll forward information within a given department and calculates the amounts for each Receiving Department.</p> <p>Each Receiving Department will be printed on its own line for this report. For each Receiving Department, the amount allocated to it is printed under the Actual Costs column (the first column). This column is the actual costs as calculated by this plan for the current period.</p> <p>The second column - Actual Costs for the prior period - are used as a base for the current period's calculation, and if they are more or less than the actual costs for this period, the difference can be added to the current costs to arrive at the forecast for the next period.</p> <p>The third column, Roll Forward Differences is calculated as the difference between the first two columns.</p> <p>The current Actual Costs (first column) plus the Roll Forward differences (third column) give us the amount to use as the Fixed Costs in the next period, the fourth column.</p> <p>These numbers are entered here and on Schedule H of the summary reports. They are also summarized on Schedules A and B for each Receiving Department.</p>
<p>II. The Tracking Process</p>	<p>Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.</p> <ol style="list-style-type: none"> 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified. 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review. 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function. 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed. 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule __.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.

SECTION 4

Cost Allocation Plan

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
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Allocated Costs By Department

Central Service Departments	CENTRAL SUPPLY	RAPID COPY	MAIL SERVICES	COURIER SERVICES	POST OFFICE	VEHICLE RENTALS	MV CONTRACT MAINT
EQUIP DEPRECIATION	0	5,427	0	4,399	0	338,872	0
DOAS COMMISSIONER	2,241	3,877	7,023	12,529	9,156	14,926	0
DOAS INTERNAL ADM	13,960	24,181	44,016	78,532	57,161	93,300	0
SUPP SVCS ADM	1,844	3,088	5,077	9,028	7,190	11,401	0
FLEET SUPP SVCS	0	0	0	0	0	25,479	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	21	0	0	0	3	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
Total Allocated	18,066	36,573	56,116	104,488	73,510	483,978	0
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	18,066	36,573	56,116	104,488	73,510	483,978	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,066	36,573	56,116	104,488	73,510	483,978	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	PETROLEUM OPNS	SURLUS PROP STATE	SURPLUS PROP FEDERAL	PROPERTY INSUR	WORKERS COMP INS	LIABILITY INSUR	UNEMPLOYMENT COMP
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	33,791	8,067	8,016	43,452	11,192	274
DOAS INTERNAL ADM	0	211,767	50,453	49,695	270,419	69,708	1,693
SUPP SVCS ADM	0	24,448	6,112	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	485,353	121,321	0	0	0	0
PURCHASING	0	0	0	0	1,781	0	0
RISK MGT ADM	0	0	0	2,342	11,819	3,000	89
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	32,138	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	566	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	10,363	0	0
SEC II BILL ADJUST	0	0	0	0	(1,310)	0	0
Total Allocated	0	755,359	185,953	60,053	369,228	83,900	2,056
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	0	755,359	185,953	60,053	369,228	83,900	2,056
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	755,359	185,953	60,053	369,228	83,900	2,056

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	LOSS CONTROL/INDEMN	SMALL/MINORITY	TREASURY AND FISCAL SVCS	STATE PROPERTIES	LEASING (SPACE MGMT)	OPB OTHER	MERIT SYSTEM (PERSONNEL)
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	2,472	33,436	80,200	21,296	14,050	0	0
DOAS INTERNAL ADM	15,232	207,373	496,876	131,232	87,319	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	891
RISK MGT ADM	797	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	18,276
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	399
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	35	13	22	14	2,633,801	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	135,512	0	0	0	29,925
SEC II BILL ADJUST	0	0	0	0	0	0	4,066
Total Allocated	18,501	240,844	712,601	152,550	101,383	2,633,801	53,557
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	18,501	240,844	712,601	152,550	101,383	2,633,801	53,557
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,501	240,844	712,601	152,550	101,383	2,633,801	53,557

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	AUDIT BILLED SVC	MEDICAID AUDIT	OTHER AUDITS	HEALTH INSURANCE	INSPECTOR GENERAL	GA BLDG AUTHORITY	GA TECHNOLOGY AUTHORITY
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	7,124
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	2,239	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	31	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	265,780	846,830	350,274	0	0	62,659	19,418
SEC II BILL ADJUST	0	0	0	0	(101)	(382)	14,319
Total Allocated	265,780	846,830	350,274	0	(70)	64,516	40,861
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	265,780	846,830	350,274	0	(70)	64,516	40,861
Adjustments	0	0	0	0	0	0	0
Proposed Costs	265,780	846,830	350,274	0	(70)	64,516	40,861

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	AGRICULTURE	BANKING AND FINANCE	COMMUNITY AFFAIRS	COMMUNITY HEALTH	CORRECTIONS	CORRECTIONAL INDUSTRIES	DEFENSE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	28,227	257	16,657	3,509	170,838	0	32,811
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	(1,908)	0	(6,923)	(633)	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	1,035	767	56,299	7,492	76,043	0	12,348
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	1,553	398	2,959	83,815	34,815	0	298
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	302,863	13,922	164,973	274,874	334,992	7,530	35,542
SEC II BILL ADJUST	994	(328)	(851)	3,742	(975)	0	(17)
Total Allocated	334,672	13,108	240,037	366,509	615,080	7,530	80,982
Roll Forward	237,329	(9,717)	190,579	(410,961)	77,229	(24,931)	(3,717)
Cost With Roll Forward	572,001	3,391	430,616	(44,452)	692,309	(17,401)	77,265
Adjustments	0	0	0	0	0	0	0
Proposed Costs	572,001	3,391	430,616	(44,452)	692,309	(17,401)	77,265

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	EARLY CARE AND LEARN	ECONOMIC DEVELOPMENT	EDUCATION	EMERGENCY MGMT AGENCY	EMPLOYEE RETIRE	FORESTRY COMMISSION	GA BUREAU OF INVESTIGATION
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	30,372	0	0	18,103	8,086
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	6,923	0	(130,857)	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	5,860	0	5,428	186	9,486
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	10,905	1,006	236,091	79	90	1,232	2,367
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	194	44,573	5,412,263	0	0	97	20,967
SEC II BILL ADJUST	25,847	(1,022)	34,837	11,816	(1,709)	(269)	0
Total Allocated	43,869	44,557	5,588,566	11,895	3,809	19,349	40,906
Roll Forward	0	0	(6,923,068)	0	0	0	(5,147)
Cost With Roll Forward	43,869	44,557	(1,334,502)	11,895	3,809	19,349	35,759
Adjustments	0	0	0	0	0	0	0
Proposed Costs	43,869	44,557	(1,334,502)	11,895	3,809	19,349	35,759

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	GENERAL ASSEMBLY	GOVERNOR	HUMAN RESOURCES	INDUSTRY/TRADE	INSURANCE	JUDICIAL BRANCH	JUVENILE JUSTICE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	18	10,668	149,239	4,064	233	9,156	26,882
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	2,261,319	0	1,923	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	246	8,510	170,767	34	16,872	5,377	5,004
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	1,300	1,370	53,511	0	631	6,604	10,424
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	13,946	830,288	0	69,390	8,716	190,691
SEC II BILL ADJUST	(1,187)	10,230	128,563	0	30,534	3,787	716
Total Allocated	377	44,724	3,593,687	4,098	119,583	33,640	233,717
Roll Forward	0	0	14,830	(61,724)	55,540	0	(600)
Cost With Roll Forward	377	44,724	3,608,517	(57,626)	175,123	33,640	233,117
Adjustments	0	0	0	0	0	0	0
Proposed Costs	377	44,724	3,608,517	(57,626)	175,123	33,640	233,117

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	LABOR	LAW DEPARTMENT	MOTOR VEHICLE SAFETY	NATURAL RESOURCES	PARDONS/PAROLES	PUBLIC SAFETY	PUBLIC SERVICE COMM
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	1,967	8,558	36,971	7,949	32,392	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	(77,725)	0	2,818,779	(29,311)	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	11,780	39,707	0	6,484	40,580	9,317	13
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	1,885	519	3,067	3,703	1,727	3,323	315
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	516,119	20,362	0	75,443	1,840	22,420	0
SEC II BILL ADJUST	22,931	12,875	(2,733)	(4,938)	17,359	(1,241)	4,345
Total Allocated	474,990	75,430	2,827,671	88,352	69,455	66,211	4,673
Roll Forward	274,835	11,676	0	(746,046)	25,063	(869,968)	(9,638)
Cost With Roll Forward	749,825	87,106	2,827,671	(657,694)	94,518	(803,757)	(4,965)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	749,825	87,106	2,827,671	(657,694)	94,518	(803,757)	(4,965)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	REGENTS (BOARD OF)	REGIONAL TRANSP AUTH	REMOVAL OF HAZARDOUS MAT	REVENUE	SCHOOL READINESS	SEC OF ST OTHER	SOIL AND WATER CONSERV
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	2,665	1,841	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	(1,913)	0	0	(4,741)	0	0	0
SEC OF ST ADM	0	0	0	0	0	4,712,756	0
ARCHIVES	169	0	0	37,608	1,390	6,485,479	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	65,395	0	0	19,552	0	926	116
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	2,250,744	1,428	3,293	533,406	0	0	0
SEC II BILL ADJUST	8,189	(222)	0	(248)	0	0	0
Total Allocated	2,322,584	1,206	3,293	588,242	3,231	11,199,161	116
Roll Forward	1,900,737	0	0	168,004	(12,805)	0	0
Cost With Roll Forward	4,223,321	1,206	3,293	756,246	(9,574)	11,199,161	116
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,223,321	1,206	3,293	756,246	(9,574)	11,199,161	116

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	STUDENT FINANCE	SUBSEQUENT INJURY TRUST	TEACHER RETIREMENT	TECH/ADULT ED	TRANSPORTATION	VETERAN SERVICE	WORLD CONGRESS
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	233	0	330,800	69,507	3,359	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	(241,034)	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	16,296	7,896	85	21	34,699	10,762	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	21,008	0	83	11,593	23,797	820	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	17,674	6,150	0	654,555	160,063	42,080	367,895
SEC II BILL ADJUST	(847)	(777)	(740)	10,550	4,651	138	0
Total Allocated	54,131	13,502	(572)	1,007,519	51,683	57,159	367,895
Roll Forward	(37,192)	(20,646)	0	681,042	(306,363)	24,311	93,717
Cost With Roll Forward	16,939	(7,144)	(572)	1,688,561	(254,680)	81,470	461,612
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,939	(7,144)	(572)	1,688,561	(254,680)	81,470	461,612

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	ABAC	ALBANY STATE UNIVERSITY	ARMSTRONG ATLANTIC STATE	ATLANTA METROPOLITAN	AUGUSTA STATE UNIVERSITY	BAINBRIDGE COLLEGE	CLAYTON COLLEGE & STATE UNIVERSITY
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	4,644	15,109	8,702	10,310	12,264	5,176	1,351
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	(34)	0	(324)	802	0	0	0
Total Allocated	4,610	15,109	8,378	11,112	12,264	5,176	1,351
Roll Forward	(12,104)	(48,136)	(31,507)	(12,237)	(8,329)	0	(11,463)
Cost With Roll Forward	(7,494)	(33,027)	(23,129)	(1,125)	3,935	5,176	(10,112)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(7,494)	(33,027)	(23,129)	(1,125)	3,935	5,176	(10,112)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	COASTAL GA COMMUNITY COLLEGE	COLUMBUS STATE UNIVERSITY	DALTON STATE COLLEGE	DARTON COLLEGE	FLOYD COLLEGE	FORT VALLEY STATE UNIVERSITY	GAINESVILLE COLLEGE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	2,319	21,791	2,797	15,988	0	7,470	3,843
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	(13)	0	(175)	0	(17)	0
Total Allocated	2,319	21,778	2,797	15,813	0	7,453	3,843
Roll Forward	(4,345)	(18,080)	66	(18,772)	(23,512)	(9,816)	0
Cost With Roll Forward	(2,026)	3,698	2,863	(2,959)	(23,512)	(2,363)	3,843
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(2,026)	3,698	2,863	(2,959)	(23,512)	(2,363)	3,843

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	GA COLLEGE & STATE UNIVERSITY	GEORGIA HIGHLANDS COLLEGE	GA PERIMETER COLLEGE	GEORGIA SOUTHERN UNIVERSITY	GEORGIA SOUTHWESTERN	GEORGIA STATE UNIVERSITY	GEORGIA TECH
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	18,312	13,764	4,447	6,204	2,851	12,850	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	80	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	7,974	75
Total Allocated	18,312	13,764	4,447	6,204	2,851	20,904	75
Roll Forward	(16,824)	0	(2,643)	(3,529)	0	(14,219)	0
Cost With Roll Forward	1,488	13,764	1,804	2,675	2,851	6,685	75
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,488	13,764	1,804	2,675	2,851	6,685	75

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	GORDON COLLEGE	KENNESAW STATE UNIVERSITY	MACON STATE COLLEGE	MEDICAL COLLEGE OF GEORGIA	MIDDLE GEORGIA COLLEGE	NORTH GEORGIA COLLEGE & STATE	SOUTH GEORGIA COLLEGE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	4,201	38,135	4,285	122,906	3,209	8,098	909
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	(33)	0	(122)	0	0	0	0
Total Allocated	4,168	38,135	4,163	122,906	3,209	8,098	909
Roll Forward	(20,651)	8,285	2,807	(167,039)	0	(11,957)	(1,058)
Cost With Roll Forward	(16,483)	46,420	6,970	(44,133)	3,209	(3,859)	(149)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(16,483)	46,420	6,970	(44,133)	3,209	(3,859)	(149)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	STATE UNIVERSITY OF WEST GA	UNIVERSITY OF GEORGIA	VALDOSTA STATE UNIVERSITY	WAYCROSS COLLEGE	ALL OTHER	SubTotal	Direct Billed
EQUIP DEPRECIATION	0	0	0	0	0	348,698	0
DOAS COMMISSIONER	0	0	0	0	49	306,047	0
DOAS INTERNAL ADM	0	0	0	0	0	1,902,917	0
SUPP SVCS ADM	0	0	0	0	0	68,188	0
FLEET SUPP SVCS	0	0	0	0	0	25,479	0
SURPLUS ADM	0	0	0	0	0	606,674	0
PURCHASING	16,758	157,958	2,785	1,620	15,646	1,561,860	0
RISK MGT ADM	0	0	0	0	0	18,047	0
ADMIN HEARINGS	0	0	0	0	(99,971)	4,512,204	852,750
SEC OF ST ADM	0	0	0	0	0	4,712,756	0
ARCHIVES	0	0	0	0	8,688	7,127,584	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	35,354	3,277,137	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	1,846,840	15,966,894	1,445,229
SEC II BILL ADJUST	(127)	268	(127)	(10)	(30,136)	308,593	0
Total Allocated	16,631	158,226	2,658	1,610	1,776,470	40,743,078	2,297,979
Roll Forward	(29,426)	(255,534)	(6,008)	(3,365)	0	(6,407,027)	0
Cost With Roll Forward	(12,795)	(97,308)	(3,350)	(1,755)	1,776,470	34,336,051	2,297,979
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(12,795)	(97,308)	(3,350)	(1,755)	1,776,470	34,336,051	2,297,979

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Allocated Costs By Department

Central Service Departments	Unallocated	Total
EQUIP DEPRECIATION	0	348,698
DOAS COMMISSIONER	0	306,047
DOAS INTERNAL ADM	79,329	1,982,246
SUPP SVCS ADM	0	68,188
FLEET SUPP SVCS	0	25,479
SURPLUS ADM	0	606,674
PURCHASING	0	1,561,860
RISK MGT ADM	0	18,047
ADMIN HEARINGS	0	5,364,954
SEC OF ST ADM	0	4,712,756
ARCHIVES	0	7,127,584
PLAN/BUDGET ADM	0	0
PLAN/BUDGET SVCS	0	3,277,137
AUDITS ADM	0	0
PERF/FIN AUDITS	0	17,412,123
SEC II BILL ADJUST	0	308,593
Total Allocated	79,329	43,120,386
Roll Forward	0	(6,407,027)
Cost With Roll Forward	79,329	36,713,359
Adjustments	0	0
Proposed Costs	79,329	36,713,359

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2005	Fixed Costs Fiscal 2005	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CENTRAL SUPPLY	18,066	0	0	18,066	0	18,066
RAPID COPY	36,573	0	0	36,573	0	36,573
MAIL SERVICES	56,116	0	0	56,116	0	56,116
COURIER SERVICES	104,488	0	0	104,488	0	104,488
POST OFFICE	73,510	0	0	73,510	0	73,510
VEHICLE RENTALS	483,978	0	0	483,978	0	483,978
MV CONTRACT MAINT	0	0	0	0	0	0
PETROLEUM OPNS	0	0	0	0	0	0
SURLUS PROP STATE	755,359	0	0	755,359	0	755,359
SURPLUS PROP FEDERAL	185,953	0	0	185,953	0	185,953
PROPERTY INSUR	60,053	0	0	60,053	0	60,053
WORKERS COMP INS	369,228	0	0	369,228	0	369,228
LIABILITY INSUR	83,900	0	0	83,900	0	83,900
UNEMPLOYMENT COMP	2,056	0	0	2,056	0	2,056
LOSS CONTROL/INDEMN	18,501	0	0	18,501	0	18,501
SMALL/MINORITY	240,844	0	0	240,844	0	240,844
TREASURY AND FISCAL SVCS	712,601	0	0	712,601	0	712,601
STATE PROPERTIES	152,550	0	0	152,550	0	152,550
LEASING (SPACE MGMT)	101,383	0	0	101,383	0	101,383
OPB OTHER	2,633,801	0	0	2,633,801	0	2,633,801
MERIT SYSTEM (PERSONNEL)	53,557	0	0	53,557	0	53,557
AUDIT BILLED SVC	265,780	0	0	265,780	0	265,780
MEDICAID AUDIT	846,830	0	0	846,830	0	846,830
OTHER AUDITS	350,274	0	0	350,274	0	350,274
HEALTH INSURANCE	0	0	0	0	0	0
INSPECTOR GENERAL	(70)	0	0	(70)	0	(70)
GA BLDG AUTHORITY	64,516	0	0	64,516	0	64,516
GA TECHNOLOGY AUTHORITY	40,861	0	0	40,861	0	40,861
AGRICULTURE	334,672	97,343	237,329	572,001	0	572,001
BANKING AND FINANCE	13,108	22,825	(9,717)	3,391	0	3,391
COMMUNITY AFFAIRS	240,037	49,458	190,579	430,616	0	430,616
COMMUNITY HEALTH	366,509	777,470	(410,961)	(44,452)	0	(44,452)
CORRECTIONS	615,080	537,851	77,229	692,309	0	692,309
CORRECTIONAL INDUSTRIES	7,530	32,461	(24,931)	(17,401)	0	(17,401)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2005	Fixed Costs Fiscal 2005	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
DEFENSE	80,982	84,699	(3,717)	77,265	0	77,265
EARLY CARE AND LEARN	43,869	0	0	43,869	0	43,869
ECONOMIC DEVELOPMENT	44,557	0	0	44,557	0	44,557
EDUCATION	5,588,566	12,511,634	(6,923,068)	(1,334,502)	0	(1,334,502)
EMERGENCY MGMT AGENCY	11,895	0	0	11,895	0	11,895
EMPLOYEE RETIRE	3,809	0	0	3,809	0	3,809
FORESTRY COMMISSION	19,349	0	0	19,349	0	19,349
GA BUREAU OF INVESTIGATION	40,906	46,053	(5,147)	35,759	0	35,759
GENERAL ASSEMBLY	377	0	0	377	0	377
GOVERNOR	44,724	0	0	44,724	0	44,724
HUMAN RESOURCES	3,593,687	3,578,857	14,830	3,608,517	0	3,608,517
INDUSTRY/TRADE	4,098	65,822	(61,724)	(57,626)	0	(57,626)
INSURANCE	119,583	64,043	55,540	175,123	0	175,123
JUDICIAL BRANCH	33,640	0	0	33,640	0	33,640
JUVENILE JUSTICE	233,717	234,317	(600)	233,117	0	233,117
LABOR	474,990	200,155	274,835	749,825	0	749,825
LAW DEPARTMENT	75,430	63,754	11,676	87,106	0	87,106
MOTOR VEHICLE SAFETY	2,827,671	0	0	2,827,671	0	2,827,671
NATURAL RESOURCES	88,352	834,398	(746,046)	(657,694)	0	(657,694)
PARDONS/PAROLE	69,455	44,392	25,063	94,518	0	94,518
PUBLIC SAFETY	66,211	936,179	(869,968)	(803,757)	0	(803,757)
PUBLIC SERVICE COMM	4,673	14,311	(9,638)	(4,965)	0	(4,965)
REGENTS (BOARD OF)	2,322,584	421,847	1,900,737	4,223,321	0	4,223,321
REGIONAL TRANSP AUTH	1,206	0	0	1,206	0	1,206
REMOVAL OF HAZARDOUS MAT	3,293	0	0	3,293	0	3,293
REVENUE	588,242	420,238	168,004	756,246	0	756,246
SCHOOL READINESS	3,231	16,036	(12,805)	(9,574)	0	(9,574)
SEC OF ST OTHER	11,199,161	0	0	11,199,161	0	11,199,161
SOIL AND WATER CONSERV	116	0	0	116	0	116
STUDENT FINANCE	54,131	91,323	(37,192)	16,939	0	16,939
SUBSEQUENT INJURY TRUST	13,502	34,148	(20,646)	(7,144)	0	(7,144)
TEACHER RETIREMENT	(572)	0	0	(572)	0	(572)
TECH/ADULT ED	1,007,519	326,477	681,042	1,688,561	0	1,688,561
TRANSPORTATION	51,683	358,046	(306,363)	(254,680)	0	(254,680)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2005	Fixed Costs Fiscal 2005	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
VETERAN SERVICE	57,159	32,848	24,311	81,470	0	81,470
WORLD CONGRESS	367,895	274,178	93,717	461,612	0	461,612
ABAC	4,610	16,714	(12,104)	(7,494)	0	(7,494)
ALBANY STATE UNIVERSITY	15,109	63,245	(48,136)	(33,027)	0	(33,027)
ARMSTRONG ATLANTIC STATE	8,378	39,885	(31,507)	(23,129)	0	(23,129)
ATLANTA METROPOLITAN COLLEGE	11,112	23,349	(12,237)	(1,125)	0	(1,125)
AUGUSTA STATE UNIVERSITY	12,264	20,593	(8,329)	3,935	0	3,935
BAINBRIDGE COLLEGE	5,176	0	0	5,176	0	5,176
CLAYTON COLLEGE & STATE	1,351	12,814	(11,463)	(10,112)	0	(10,112)
COASTAL GA COMMUNITY COLLEGE	2,319	6,664	(4,345)	(2,026)	0	(2,026)
COLUMBUS STATE UNIVERSITY	21,778	39,858	(18,080)	3,698	0	3,698
DALTON STATE COLLEGE	2,797	2,731	66	2,863	0	2,863
DARTON COLLEGE	15,813	34,585	(18,772)	(2,959)	0	(2,959)
FLOYD COLLEGE	0	23,512	(23,512)	(23,512)	0	(23,512)
FORT VALLEY STATE UNIVERSITY	7,453	17,269	(9,816)	(2,363)	0	(2,363)
GAINESVILLE COLLEGE	3,843	0	0	3,843	0	3,843
GA COLLEGE & STATE UNIVERSITY	18,312	35,136	(16,824)	1,488	0	1,488
GEORGIA HIGHANDS COLLEGE	13,764	0	0	13,764	0	13,764
GA PERIMETER COLLEGE	4,447	7,090	(2,643)	1,804	0	1,804
GEORGIA SOUTHERN UNIVERSITY	6,204	9,733	(3,529)	2,675	0	2,675
GEORGIA SOUTHWESTERN STATE	2,851	0	0	2,851	0	2,851
GEORGIA STATE UNIVERSITY	20,904	35,123	(14,219)	6,685	0	6,685
GEORGIA TECH	75	0	0	75	0	75
GORDON COLLEGE	4,168	24,819	(20,651)	(16,483)	0	(16,483)
KENNESAW STATE UNIVERSITY	38,135	29,850	8,285	46,420	0	46,420
MACON STATE COLLEGE	4,163	1,356	2,807	6,970	0	6,970
MEDICAL COLLEGE OF GEORGIA	122,906	289,945	(167,039)	(44,133)	0	(44,133)
MIDDLE GEORGIA COLLEGE	3,209	0	0	3,209	0	3,209
NORTH GEORGIA COLLEGE &	8,098	20,055	(11,957)	(3,859)	0	(3,859)
SOUTH GEORGIA COLLEGE	909	1,967	(1,058)	(149)	0	(149)
STATE UNIVERSITY OF WEST GA	16,631	46,057	(29,426)	(12,795)	0	(12,795)
UNIVERSITY OF GEORGIA	158,226	413,760	(255,534)	(97,308)	0	(97,308)
VALDOSTA STATE UNIVERSITY	2,658	8,666	(6,008)	(3,350)	0	(3,350)
WAYCROSS COLLEGE	1,610	4,975	(3,365)	(1,755)	0	(1,755)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2005	Fixed Costs Fiscal 2005	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
ALL OTHER	1,776,470	0	0	1,776,470	0	1,776,470
SubTotal	40,743,078	23,400,914	(6,407,027)	34,336,051	0	34,336,051
Direct Billed	2,297,979					2,297,979
Unallocated	79,329					79,329
Total	43,120,386					36,713,359

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
EQUIP DEPRECIATION	0	978,661	
DOAS COMMISSIONER	588,262	0	
DOAS INTERNAL ADM	4,295,835	(558,455)	
SUPP SVCS ADM	39,551	0	
FLEET SUPP SVCS	(94,100)	0	
SURPLUS ADM	427,091	0	
PURCHASING	2,165,460	(1,390,423)	
RISK MGT ADM	0	0	
ADMIN HEARINGS	4,155,762	(1,149)	
SEC OF ST ADM	5,406,019	0	
ARCHIVES	6,394,596	0	
PLAN/BUDGET ADM	3,813,399	(1,726,313)	
PLAN/BUDGET SVCS	1,186,714	0	
AUDITS ADM	3,264,539	(87,562)	
PERF/FIN AUDITS	24,249,971	(10,296,065)	
SEC II BILL ADJUST	0	308,593	
CENTRAL SUPPLY			18,066
RAPID COPY			36,573
MAIL SERVICES			56,116
COURIER SERVICES			104,488
POST OFFICE			73,510
VEHICLE RENTALS			483,978
MV CONTRACT MAINT			0
PETROLEUM OPNS			0
SURLUS PROP STATE			755,359
SURPLUS PROP FEDERAL			185,953
PROPERTY INSUR			60,053
WORKERS COMP INS			369,228
LIABILITY INSUR			83,900
UNEMPLOYMENT COMP			2,056
LOSS CONTROL/INDEMN			18,501
SMALL/MINORITY			240,844
TREASURY AND FISCAL SVCS			712,601
STATE PROPERTIES			152,550
LEASING (SPACE MGMT)			101,383
OPB OTHER			2,633,801

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
MERIT SYSTEM (PERSONNEL)			53,557
AUDIT BILLED SVC			265,780
MEDICAID AUDIT			846,830
OTHER AUDITS			350,274
HEALTH INSURANCE			0
INSPECTOR GENERAL		(70)	
GA BLDG AUTHORITY			64,516
GA TECHNOLOGY AUTHORITY			40,861
AGRICULTURE			334,672
BANKING AND FINANCE			13,108
COMMUNITY AFFAIRS			240,037
COMMUNITY HEALTH			366,509
CORRECTIONS			615,080
CORRECTIONAL INDUSTRIES			7,530
DEFENSE			80,982
EARLY CARE AND LEARN			43,869
ECONOMIC DEVELOPMENT			44,557
EDUCATION			5,588,566
EMERGENCY MGMT AGENCY			11,895
EMPLOYEE RETIRE			3,809
FORESTRY COMMISSION			19,349
GA BUREAU OF INVESTIGATION			40,906
GENERAL ASSEMBLY			377
GOVERNOR			44,724
HUMAN RESOURCES			3,593,687
INDUSTRY/TRADE			4,098
INSURANCE			119,583
JUDICIAL BRANCH			33,640
JUVENILE JUSTICE			233,717
LABOR			474,990
LAW DEPARTMENT			75,430
MOTOR VEHICLE SAFETY			2,827,671
NATURAL RESOURCES			88,352
PARDONS/PAROLE			69,455
PUBLIC SAFETY			66,211
PUBLIC SERVICE COMM			4,673

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
REGENTS (BOARD OF)			2,322,584
REGIONAL TRANSP AUTH			1,206
REMOVAL OF HAZARDOUS MAT			3,293
REVENUE			588,242
SCHOOL READINESS			3,231
SEC OF ST OTHER			11,199,161
SOIL AND WATER CONSERV			116
STUDENT FINANCE			54,131
SUBSEQUENT INJURY TRUST			13,502
TEACHER RETIREMENT		(572)	
TECH/ADULT ED			1,007,519
TRANSPORTATION			51,683
VETERAN SERVICE			57,159
WORLD CONGRESS			367,895
ABAC			4,610
ALBANY STATE UNIVERSITY			15,109
ARMSTRONG ATLANTIC STATE UNIVERSITY			8,378
ATLANTA METROPOLITAN COLLEGE			11,112
AUGUSTA STATE UNIVERSITY			12,264
BAINBRIDGE COLLEGE			5,176
CLAYTON COLLEGE & STATE UNIVERSITY			1,351
COASTAL GA COMMUNITY COLLEGE			2,319
COLUMBUS STATE UNIVERSITY			21,778
DALTON STATE COLLEGE			2,797
DARTON COLLEGE			15,813
FLOYD COLLEGE			0
FORT VALLEY STATE UNIVERSITY			7,453
GAINESVILLE COLLEGE			3,843
GA COLLEGE & STATE UNIVERSITY			18,312
GEORGIA HIGHHANDS COLLEGE			13,764
GA PERIMETER COLLEGE			4,447
GEORGIA SOUTHERN UNIVERSITY			6,204
GEORGIA SOUTHWESTERN STATE			2,851
GEORGIA STATE UNIVERSITY			20,904
GEORGIA TECH			75
GORDON COLLEGE			4,168

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary Of Allocated Costs

GA SWCAP

Actual 2005

Detail

Version 4.0001-2

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KENNESAW STATE UNIVERSITY			38,135	
MACON STATE COLLEGE			4,163	
MEDICAL COLLEGE OF GEORGIA			122,906	
MIDDLE GEORGIA COLLEGE			3,209	
NORTH GEORGIA COLLEGE & STATE UNIVERSITY			8,098	
SOUTH GEORGIA COLLEGE			909	
STATE UNIVERSITY OF WEST GA			16,631	
UNIVERSITY OF GEORGIA			158,226	
VALDOSTA STATE UNIVERSITY			2,658	
WAYCROSS COLLEGE			1,610	
ALL OTHER			1,776,470	
Direct Billed Total			2,297,979	
Unallocated Total			79,329	
Totals	<u>55,893,099</u>	<u>(12,772,713)</u>	<u>43,120,386</u>	Deviation 0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	SUPP SVCS ADM	FLEET SUPP SVCS	SURPLUS ADM	PURCHASING
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
EQUIP DEPRECIATION	(978,661)	0	0	0	0	0	0
DOAS COMMISSIONER	4,832	(793,412)	117,517	0	0	0	1,443
DOAS INTERNAL ADM	202,447	165,185	(4,105,776)	0	0	0	0
SUPP SVCS ADM	0	7,963	49,360	(96,874)	0	0	0
FLEET SUPP SVCS	0	14,946	93,572	11,045	(25,479)	0	0
SURPLUS ADM	0	22,363	139,579	17,641	0	(606,674)	0
PURCHASING	0	109,595	682,735	0	0	0	(1,567,629)
RISK MGT ADM	864	2,276	14,907	0	0	0	0
ADMIN HEARINGS	19,300	165,037	1,025,860	0	0	0	0
SEC OF ST ADM	39,297	0	0	0	0	0	3,621
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	6,210	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	357,013	0	0	0	0	0	705
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
CENTRAL SUPPLY	0	2,241	13,960	1,844	0	0	0
RAPID COPY	5,427	3,877	24,181	3,088	0	0	0
MAIL SERVICES	0	7,023	44,016	5,077	0	0	0
COURIER SERVICES	4,399	12,529	78,532	9,028	0	0	0
POST OFFICE	0	9,156	57,161	7,190	0	0	0
VEHICLE RENTALS	338,872	14,926	93,300	11,401	25,479	0	0
MV CONTRACT MAINT	0	0	0	0	0	0	0
PETROLEUM OPNS	0	0	0	0	0	0	0
SURLUS PROP STATE	0	33,791	211,767	24,448	0	485,353	0
SURPLUS PROP FEDERAL	0	8,067	50,453	6,112	0	121,321	0
PROPERTY INSUR	0	8,016	49,695	0	0	0	0
WORKERS COMP INS	0	43,452	270,419	0	0	0	1,781
LIABILITY INSUR	0	11,192	69,708	0	0	0	0
UNEMPLOYMENT COMP	0	274	1,693	0	0	0	0
LOSS CONTROL/INDEMN	0	2,472	15,232	0	0	0	0
SMALL/MINORITY	0	33,436	207,373	0	0	0	0
TREASURY AND FISCAL	0	80,200	496,876	0	0	0	0
STATE PROPERTIES	0	21,296	131,232	0	0	0	0
LEASING (SPACE MGMT)	0	14,050	87,319	0	0	0	0

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	SUPP SVCS ADM	FLEET SUPP SVCS	SURPLUS ADM	PURCHASING
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
OPB OTHER	0	0	0	0	0	0	0
MERIT SYSTEM	0	0	0	0	0	0	891
AUDIT BILLED SVC	0	0	0	0	0	0	0
MEDICAID AUDIT	0	0	0	0	0	0	0
OTHER AUDITS	0	0	0	0	0	0	0
HEALTH INSURANCE	0	0	0	0	0	0	0
INSPECTOR GENERAL	0	0	0	0	0	0	0
GA BLDG AUTHORITY	0	0	0	0	0	0	0
GA TECHNOLOGY	0	0	0	0	0	0	7,124
AGRICULTURE	0	0	0	0	0	0	28,227
BANKING AND FINANCE	0	0	0	0	0	0	257
COMMUNITY AFFAIRS	0	0	0	0	0	0	16,657
COMMUNITY HEALTH	0	0	0	0	0	0	3,509
CORRECTIONS	0	0	0	0	0	0	170,838
CORRECTIONAL	0	0	0	0	0	0	0
DEFENSE	0	0	0	0	0	0	32,811
EARLY CARE AND LEARN	0	0	0	0	0	0	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0
EDUCATION	0	0	0	0	0	0	30,372
EMERGENCY MGMT	0	0	0	0	0	0	0
EMPLOYEE RETIRE	0	0	0	0	0	0	0
FORESTRY COMMISSION	0	0	0	0	0	0	18,103
GA BUREAU OF	0	0	0	0	0	0	8,086
GENERAL ASSEMBLY	0	0	0	0	0	0	18
GOVERNOR	0	0	0	0	0	0	10,668
HUMAN RESOURCES	0	0	0	0	0	0	149,239
INDUSTRY/TRADE	0	0	0	0	0	0	4,064
INSURANCE	0	0	0	0	0	0	233
JUDICIAL BRANCH	0	0	0	0	0	0	9,156
JUVENILE JUSTICE	0	0	0	0	0	0	26,882
LABOR	0	0	0	0	0	0	0
LAW DEPARTMENT	0	0	0	0	0	0	1,967
MOTOR VEHICLE SAFETY	0	0	0	0	0	0	8,558
NATURAL RESOURCES	0	0	0	0	0	0	36,971
PARDONS/PAROLE	0	0	0	0	0	0	7,949

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Schedule D.002

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	SUPP SVCS ADM	FLEET SUPP SVCS	SURPLUS ADM	PURCHASING
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
PUBLIC SAFETY	0	0	0	0	0	0	32,392
PUBLIC SERVICE COMM	0	0	0	0	0	0	0
REGENTS (BOARD OF)	0	0	0	0	0	0	0
REGIONAL TRANSP AUTH	0	0	0	0	0	0	0
REMOVAL OF HAZARDOUS	0	0	0	0	0	0	0
REVENUE	0	0	0	0	0	0	2,665
SCHOOL READINESS	0	0	0	0	0	0	1,841
SEC OF ST OTHER	0	0	0	0	0	0	0
SOIL AND WATER	0	0	0	0	0	0	0
STUDENT FINANCE	0	0	0	0	0	0	0
SUBSEQUENT INJURY	0	0	0	0	0	0	233
TEACHER RETIREMENT	0	0	0	0	0	0	0
TECH/ADULT ED	0	0	0	0	0	0	330,800
TRANSPORTATION	0	0	0	0	0	0	69,507
VETERAN SERVICE	0	0	0	0	0	0	3,359
WORLD CONGRESS	0	0	0	0	0	0	0
ABAC	0	0	0	0	0	0	4,644
ALBANY STATE UNIVERSITY	0	0	0	0	0	0	15,109
ARMSTRONG ATLANTIC	0	0	0	0	0	0	8,702
ATLANTA METROPOLITAN	0	0	0	0	0	0	10,310
AUGUSTA STATE	0	0	0	0	0	0	12,264
BAINBRIDGE COLLEGE	0	0	0	0	0	0	5,176
CLAYTON COLLEGE &	0	0	0	0	0	0	1,351
COASTAL GA COMMUNITY	0	0	0	0	0	0	2,319
COLUMBUS STATE	0	0	0	0	0	0	21,791
DALTON STATE COLLEGE	0	0	0	0	0	0	2,797
DARTON COLLEGE	0	0	0	0	0	0	15,988
FLOYD COLLEGE	0	0	0	0	0	0	0
FORT VALLEY STATE	0	0	0	0	0	0	7,470
GAINESVILLE COLLEGE	0	0	0	0	0	0	3,843
GA COLLEGE & STATE	0	0	0	0	0	0	18,312
GEORGIA HIGHANDS	0	0	0	0	0	0	13,764
GA PERIMETER COLLEGE	0	0	0	0	0	0	4,447
GEORGIA SOUTHERN	0	0	0	0	0	0	6,204
GEORGIA SOUTHWESTERN	0	0	0	0	0	0	2,851

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	EQUIP DEPRECIATION	DOAS COMMISSIONER	DOAS INTERNAL ADM	SUPP SVCS ADM	FLEET SUPP SVCS	SURPLUS ADM	PURCHASING
	1.5	2.5	3.5	4.5	5.5	6.5	7.5
GEORGIA STATE	0	0	0	0	0	0	12,850
GEORGIA TECH	0	0	0	0	0	0	0
GORDON COLLEGE	0	0	0	0	0	0	4,201
KENNESAW STATE	0	0	0	0	0	0	38,135
MACON STATE COLLEGE	0	0	0	0	0	0	4,285
MEDICAL COLLEGE OF	0	0	0	0	0	0	122,906
MIDDLE GEORGIA COLLEGE	0	0	0	0	0	0	3,209
NORTH GEORGIA COLLEGE	0	0	0	0	0	0	8,098
SOUTH GEORGIA COLLEGE	0	0	0	0	0	0	909
STATE UNIVERSITY OF	0	0	0	0	0	0	16,758
UNIVERSITY OF GEORGIA	0	0	0	0	0	0	157,958
VALDOSTA STATE	0	0	0	0	0	0	2,785
WAYCROSS COLLEGE	0	0	0	0	0	0	1,620
ALL OTHER	0	49	0	0	0	0	15,646
Direct Billings	0	0	0	0	0	0	0
Unallocated	0	0	79,329	0	0	0	0
Total	0	0	0	0	0	0	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	RISK MGT ADM 8.5	ADMIN HEARINGS 9.5	SEC OF ST ADM 10.5	ARCHIVES 11.5	PLAN/BUDGET ADM 12.5	PLAN/BUDGET SVCS 13.5	AUDITS ADM 14.5
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	4,072	0	124	0
DOAS INTERNAL ADM	0	0	0	0	0	764	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	16	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	262	0
RISK MGT ADM	(18,047)	0	0	0	0	0	0
ADMIN HEARINGS	0	(5,364,954)	0	0	0	144	0
SEC OF ST ADM	0	0	(5,533,445)	82,350	0	197	0
ARCHIVES	0	0	820,689	(7,215,541)	0	256	0
PLAN/BUDGET ADM	0	0	0	0	(2,093,707)	411	0
PLAN/BUDGET SVCS	0	0	0	0	2,093,707	(3,280,421)	0
AUDITS ADM	0	0	0	1,535	0	1,110	(3,537,340)
PERF/FIN AUDITS	0	0	0	0	0	0	3,537,340
SEC II BILL ADJUST	0	0	0	0	0	0	0
CENTRAL SUPPLY	0	0	0	0	0	21	0
RAPID COPY	0	0	0	0	0	0	0
MAIL SERVICES	0	0	0	0	0	0	0
COURIER SERVICES	0	0	0	0	0	0	0
POST OFFICE	0	0	0	0	0	3	0
VEHICLE RENTALS	0	0	0	0	0	0	0
MV CONTRACT MAINT	0	0	0	0	0	0	0
PETROLEUM OPNS	0	0	0	0	0	0	0
SURLUS PROP STATE	0	0	0	0	0	0	0
SURPLUS PROP FEDERAL	0	0	0	0	0	0	0
PROPERTY INSUR	2,342	0	0	0	0	0	0
WORKERS COMP INS	11,819	0	0	32,138	0	566	0
LIABILITY INSUR	3,000	0	0	0	0	0	0
UNEMPLOYMENT COMP	89	0	0	0	0	0	0
LOSS CONTROL/INDEMN	797	0	0	0	0	0	0
SMALL/MINORITY	0	0	0	0	0	35	0
TREASURY AND FISCAL	0	0	0	0	0	13	0
STATE PROPERTIES	0	0	0	0	0	22	0
LEASING (SPACE MGMT)	0	0	0	0	0	14	0

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	RISK MGT ADM	ADMIN HEARINGS	SEC OF ST ADM	ARCHIVES	PLAN/BUDGET ADM	PLAN/BUDGET SVCS	AUDITS ADM
	8.5	9.5	10.5	11.5	12.5	13.5	14.5
OPB OTHER	0	0	0	0	0	2,633,801	0
MERIT SYSTEM	0	18,276	0	399	0	0	0
AUDIT BILLED SVC	0	0	0	0	0	0	0
MEDICAID AUDIT	0	0	0	0	0	0	0
OTHER AUDITS	0	0	0	0	0	0	0
HEALTH INSURANCE	0	0	0	0	0	0	0
INSPECTOR GENERAL	0	0	0	0	0	31	0
GA BLDG AUTHORITY	0	0	0	2,239	0	0	0
GA TECHNOLOGY	0	0	0	0	0	0	0
AGRICULTURE	0	0	0	1,035	0	1,553	0
BANKING AND FINANCE	0	(1,908)	0	767	0	398	0
COMMUNITY AFFAIRS	0	0	0	56,299	0	2,959	0
COMMUNITY HEALTH	0	(6,923)	0	7,492	0	83,815	0
CORRECTIONS	0	(633)	0	76,043	0	34,815	0
CORRECTIONAL	0	0	0	0	0	0	0
DEFENSE	0	0	0	12,348	0	298	0
EARLY CARE AND LEARN	0	6,923	0	0	0	10,905	0
ECONOMIC DEVELOPMENT	0	0	0	0	0	1,006	0
EDUCATION	0	(130,857)	0	5,860	0	236,091	0
EMERGENCY MGMT	0	0	0	0	0	79	0
EMPLOYEE RETIRE	0	0	0	5,428	0	90	0
FORESTRY COMMISSION	0	0	0	186	0	1,232	0
GA BUREAU OF	0	0	0	9,486	0	2,367	0
GENERAL ASSEMBLY	0	0	0	246	0	1,300	0
GOVERNOR	0	0	0	8,510	0	1,370	0
HUMAN RESOURCES	0	2,261,319	0	170,767	0	53,511	0
INDUSTRY/TRADE	0	0	0	34	0	0	0
INSURANCE	0	1,923	0	16,872	0	631	0
JUDICIAL BRANCH	0	0	0	5,377	0	6,604	0
JUVENILE JUSTICE	0	0	0	5,004	0	10,424	0
LABOR	0	(77,725)	0	11,780	0	1,885	0
LAW DEPARTMENT	0	0	0	39,707	0	519	0
MOTOR VEHICLE SAFETY	0	2,818,779	0	0	0	3,067	0
NATURAL RESOURCES	0	(29,311)	0	6,484	0	3,703	0
PARDONS/PAROLE	0	0	0	40,580	0	1,727	0

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	RISK MGT ADM 8.5	ADMIN HEARINGS 9.5	SEC OF ST ADM 10.5	ARCHIVES 11.5	PLAN/BUDGET ADM 12.5	PLAN/BUDGET SVCS 13.5	AUDITS ADM 14.5
PUBLIC SAFETY	0	0	0	9,317	0	3,323	0
PUBLIC SERVICE COMM	0	0	0	13	0	315	0
REGENTS (BOARD OF)	0	(1,913)	0	169	0	65,395	0
REGIONAL TRANSP AUTH	0	0	0	0	0	0	0
REMOVAL OF HAZARDOUS	0	0	0	0	0	0	0
REVENUE	0	(4,741)	0	37,608	0	19,552	0
SCHOOL READINESS	0	0	0	1,390	0	0	0
SEC OF ST OTHER	0	0	4,712,756	6,485,479	0	926	0
SOIL AND WATER	0	0	0	0	0	116	0
STUDENT FINANCE	0	0	0	16,296	0	21,008	0
SUBSEQUENT INJURY	0	0	0	7,896	0	0	0
TEACHER RETIREMENT	0	0	0	85	0	83	0
TECH/ADULT ED	0	0	0	21	0	11,593	0
TRANSPORTATION	0	(241,034)	0	34,699	0	23,797	0
VETERAN SERVICE	0	0	0	10,762	0	820	0
WORLD CONGRESS	0	0	0	0	0	0	0
ABAC	0	0	0	0	0	0	0
ALBANY STATE UNIVERSITY	0	0	0	0	0	0	0
ARMSTRONG ATLANTIC	0	0	0	0	0	0	0
ATLANTA METROPOLITAN	0	0	0	0	0	0	0
AUGUSTA STATE	0	0	0	0	0	0	0
BAINBRIDGE COLLEGE	0	0	0	0	0	0	0
CLAYTON COLLEGE &	0	0	0	0	0	0	0
COASTAL GA COMMUNITY	0	0	0	0	0	0	0
COLUMBUS STATE	0	0	0	0	0	0	0
DALTON STATE COLLEGE	0	0	0	0	0	0	0
DARTON COLLEGE	0	0	0	0	0	0	0
FLOYD COLLEGE	0	0	0	0	0	0	0
FORT VALLEY STATE	0	0	0	0	0	0	0
GAINESVILLE COLLEGE	0	0	0	0	0	0	0
GA COLLEGE & STATE	0	0	0	0	0	0	0
GEORGIA HIGHANDS	0	0	0	0	0	0	0
GA PERIMETER COLLEGE	0	0	0	0	0	0	0
GEORGIA SOUTHERN	0	0	0	0	0	0	0
GEORGIA SOUTHWESTERN	0	0	0	0	0	0	0

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	RISK MGT ADM 8.5	ADMIN HEARINGS 9.5	SEC OF ST ADM 10.5	ARCHIVES 11.5	PLAN/BUDGET ADM 12.5	PLAN/BUDGET SVCS 13.5	AUDITS ADM 14.5
GEORGIA STATE	0	0	0	80	0	0	0
GEORGIA TECH	0	0	0	0	0	0	0
GORDON COLLEGE	0	0	0	0	0	0	0
KENNESAW STATE	0	0	0	0	0	0	0
MACON STATE COLLEGE	0	0	0	0	0	0	0
MEDICAL COLLEGE OF	0	0	0	0	0	0	0
MIDDLE GEORGIA COLLEGE	0	0	0	0	0	0	0
NORTH GEORGIA COLLEGE	0	0	0	0	0	0	0
SOUTH GEORGIA COLLEGE	0	0	0	0	0	0	0
STATE UNIVERSITY OF	0	0	0	0	0	0	0
UNIVERSITY OF GEORGIA	0	0	0	0	0	0	0
VALDOSTA STATE	0	0	0	0	0	0	0
WAYCROSS COLLEGE	0	0	0	0	0	0	0
ALL OTHER	0	(99,971)	0	8,688	0	35,354	0
Direct Billings	0	852,750	0	0	0	0	0
Unallocated	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	PERF/FIN AUDITS 15.5	SEC II BILL ADJUST 16.5	Total Plan Allocated
EQUIP DEPRECIATION	0	0	0
DOAS COMMISSIONER	77,162	0	0
DOAS INTERNAL ADM	0	0	0
SUPP SVCS ADM	0	0	0
FLEET SUPP SVCS	0	0	0
SURPLUS ADM	0	0	0
PURCHASING	0	0	0
RISK MGT ADM	0	0	0
ADMIN HEARINGS	0	0	0
SEC OF ST ADM	1,961	0	0
ARCHIVES	0	0	0
PLAN/BUDGET ADM	0	0	0
PLAN/BUDGET SVCS	0	0	0
AUDITS ADM	0	0	0
PERF/FIN AUDITS	(17,491,246)	0	0
SEC II BILL ADJUST	0	(308,593)	0
CENTRAL SUPPLY	0	0	18,066
RAPID COPY	0	0	36,573
MAIL SERVICES	0	0	56,116
COURIER SERVICES	0	0	104,488
POST OFFICE	0	0	73,510
VEHICLE RENTALS	0	0	483,978
MV CONTRACT MAINT	0	0	0
PETROLEUM OPNS	0	0	0
SURLUS PROP STATE	0	0	755,359
SURPLUS PROP FEDERAL	0	0	185,953
PROPERTY INSUR	0	0	60,053
WORKERS COMP INS	10,363	(1,310)	369,228
LIABILITY INSUR	0	0	83,900
UNEMPLOYMENT COMP	0	0	2,056
LOSS CONTROL/INDEMN	0	0	18,501
SMALL/MINORITY	0	0	240,844
TREASURY AND FISCAL	135,512	0	712,601
STATE PROPERTIES	0	0	152,550
LEASING (SPACE MGMT)	0	0	101,383

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	PERF/FIN AUDITS 15.5	SEC II BILL ADJUST 16.5	Total Plan Allocated
OPB OTHER	0	0	2,633,801
MERIT SYSTEM	29,925	4,066	53,557
AUDIT BILLED SVC	265,780	0	265,780
MEDICAID AUDIT	846,830	0	846,830
OTHER AUDITS	350,274	0	350,274
HEALTH INSURANCE	0	0	0
INSPECTOR GENERAL	0	(101)	(70)
GA BLDG AUTHORITY	62,659	(382)	64,516
GA TECHNOLOGY	19,418	14,319	40,861
AGRICULTURE	302,863	994	334,672
BANKING AND FINANCE	13,922	(328)	13,108
COMMUNITY AFFAIRS	164,973	(851)	240,037
COMMUNITY HEALTH	274,874	3,742	366,509
CORRECTIONS	334,992	(975)	615,080
CORRECTIONAL	7,530	0	7,530
DEFENSE	35,542	(17)	80,982
EARLY CARE AND LEARN	194	25,847	43,869
ECONOMIC DEVELOPMENT	44,573	(1,022)	44,557
EDUCATION	5,412,263	34,837	5,588,566
EMERGENCY MGMT	0	11,816	11,895
EMPLOYEE RETIRE	0	(1,709)	3,809
FORESTRY COMMISSION	97	(269)	19,349
GA BUREAU OF	20,967	0	40,906
GENERAL ASSEMBLY	0	(1,187)	377
GOVERNOR	13,946	10,230	44,724
HUMAN RESOURCES	830,288	128,563	3,593,687
INDUSTRY/TRADE	0	0	4,098
INSURANCE	69,390	30,534	119,583
JUDICIAL BRANCH	8,716	3,787	33,640
JUVENILE JUSTICE	190,691	716	233,717
LABOR	516,119	22,931	474,990
LAW DEPARTMENT	20,362	12,875	75,430
MOTOR VEHICLE SAFETY	0	(2,733)	2,827,671
NATURAL RESOURCES	75,443	(4,938)	88,352
PARDONS/PAROLE	1,840	17,359	69,455

All Monetary Values Are \$ Dollars

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STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	PERF/FIN AUDITS 15.5	SEC II BILL ADJUST 16.5	Total Plan Allocated
PUBLIC SAFETY	22,420	(1,241)	66,211
PUBLIC SERVICE COMM	0	4,345	4,673
REGENTS (BOARD OF)	2,250,744	8,189	2,322,584
REGIONAL TRANSP AUTH	1,428	(222)	1,206
REMOVAL OF HAZARDOUS	3,293	0	3,293
REVENUE	533,406	(248)	588,242
SCHOOL READINESS	0	0	3,231
SEC OF ST OTHER	0	0	11,199,161
SOIL AND WATER	0	0	116
STUDENT FINANCE	17,674	(847)	54,131
SUBSEQUENT INJURY	6,150	(777)	13,502
TEACHER RETIREMENT	0	(740)	(572)
TECH/ADULT ED	654,555	10,550	1,007,519
TRANSPORTATION	160,063	4,651	51,683
VETERAN SERVICE	42,080	138	57,159
WORLD CONGRESS	367,895	0	367,895
ABAC	0	(34)	4,610
ALBANY STATE UNIVERSITY	0	0	15,109
ARMSTRONG ATLANTIC	0	(324)	8,378
ATLANTA METROPOLITAN	0	802	11,112
AUGUSTA STATE	0	0	12,264
BAINBRIDGE COLLEGE	0	0	5,176
CLAYTON COLLEGE &	0	0	1,351
COASTAL GA COMMUNITY	0	0	2,319
COLUMBUS STATE	0	(13)	21,778
DALTON STATE COLLEGE	0	0	2,797
DARTON COLLEGE	0	(175)	15,813
FLOYD COLLEGE	0	0	0
FORT VALLEY STATE	0	(17)	7,453
GAINESVILLE COLLEGE	0	0	3,843
GA COLLEGE & STATE	0	0	18,312
GEORGIA HIGHANDS	0	0	13,764
GA PERIMETER COLLEGE	0	0	4,447
GEORGIA SOUTHERN	0	0	6,204
GEORGIA SOUTHWESTERN	0	0	2,851

All Monetary Values Are \$ Dollars

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Report Output Prepared By MAXIMUS



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Detail Of Allocated Costs

Department	PERF/FIN AUDITS 15.5	SEC II BILL ADJUST 16.5	Total Plan Allocated
GEORGIA STATE	0	7,974	20,904
GEORGIA TECH	0	75	75
GORDON COLLEGE	0	(33)	4,168
KENNESAW STATE	0	0	38,135
MACON STATE COLLEGE	0	(122)	4,163
MEDICAL COLLEGE OF	0	0	122,906
MIDDLE GEORGIA COLLEGE	0	0	3,209
NORTH GEORGIA COLLEGE	0	0	8,098
SOUTH GEORGIA COLLEGE	0	0	909
STATE UNIVERSITY OF	0	(127)	16,631
UNIVERSITY OF GEORGIA	0	268	158,226
VALDOSTA STATE	0	(127)	2,658
WAYCROSS COLLEGE	0	(10)	1,610
ALL OTHER	1,846,840	(30,136)	1,776,470
Direct Billings	1,445,229	0	2,297,979
Unallocated	0	0	79,329
Total	0	0	43,120,386

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
EQUIP DEPRECIATION		
1.4.1 EQUIP DEPRECIATION	DIRECT IDENTIFICATION OF EQUIPMENT DEPRECIATION	FINANCIAL SYSTEM
1.4.2 AUTO DEPRECIATION	DIRECT IDENTIFICATION OF AUTO DEPRECIATION	FINANCIAL SYSTEM
DOAS COMMISSIONER		
2.4.1 COMMISSIONER	SALARIES OF EMPLOYEES SUPERVISED	ACCOUNTING RECORDS
2.4.2 LEGAL SERVICES	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
DOAS INTERNAL ADM		
3.4.1 ACCTNG, BUDGET, PROCURE	SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	ACCOUNTING RECORDS
3.4.2 INFO TECH	SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN	ACCOUNTING RECORDS
3.4.3 RISK MGMT IT	TOTAL EXPENDITURES FOR SECTIONS SERVED	EXPENDITURE REPORT
3.4.4 CUSTOMER EMPL RELATIONS	NUMBER OF DOAS EMPLOYEES BY ORG	DOAS BUDGET
SUPP SVCS ADM		
4.4.1 SUPP SVCS ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
FLEET SUPP SVCS		
5.4.1 MOTOR VEH ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
SURPLUS ADM		
6.4.1 SURPLUS PROP ADMIN	DOAS SURPLUS PROPERTY SALARIES	FINANCIAL RECORDS
PURCHASING		
7.4.1 PROCUREMENT	PURCHASE TRANSACTIONS BY AGENCY	STATE PURCHASING DIVISION
RISK MGT ADM		
8.4.1 RISK MGMT ADMIN	EMPLOYEE SALARIES OF SECTIONS SUPERVISED	ACCOUNTING RECORDS
ADMIN HEARINGS		
9.4.1 ADMIN HEARINGS	CASES RECEIVED FOR EACH DEPARTMENT	ADMINISTRATIVE HEARING REPORT OF CASES RECEIVED

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
SEC OF ST ADM		
10.4.1 SEC OF ST ADMIN	PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED	ACCOUNTING RECORDS
ARCHIVES		
11.4.1 STATE RECORDS	CUBIC FEET OF RECORDS IN STORAGE	SECRETARY OF STATE
11.4.2 ARCHIVES OTHER	DIRECT ALLOCATION TO SECRETARY OF STATE OTHER	SECRETARY OF STATE
PLAN/BUDGET ADM		
12.4.1 OPB ADMIN	DIRECT ALLOCATION TO PLANNING/BUDGET SERVICES	OFFICE OF PLANNING AND BUDGET
PLAN/BUDGET SVCS		
13.4.1 PLAN/BUDG ALLOW	DEPARTMENTAL BUDGETS (\$1,000's)	BUDGET REPORT FOR FISCAL YEAR
13.4.2 PLAN/BUDG UNALL	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
13.4.3 OTHER COSTS	DIRECT ALLOCATION TO OPB OTHER	OFFICE OF PLANNING AND BUDGET
AUDITS ADM		
14.4.1 AUDIT ADMIN	DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS	DEPARTMENT OF AUDITS
PERF/FIN AUDITS		
15.4.1 UNBILLED AUDITS	UNBILLED AUDIT HOURS BY DEPARTMENT	DEPARTMENT OF AUDITS
15.4.2 BILLED AUDITS	DIRECT ALLOCATION TO BILLED AUDITS	DEPARTMENT OF AUDITS
15.4.3 MEDICAID AUDITS	DIRECT ALLOCATION TO MEDICAID AUDITS	DEPARTMENT OF AUDITS
15.4.4 EDUCATION AUDITS	TOTAL EDUCATION AUDIT HOURS	DEPARTMENT OF AUDITS
15.4.5 OTHER AUDITS	DIRECT ALLOCATION TO OTHER AUDITS	DEPARTMENT OF AUDITS
SEC II BILL ADJUST		
16.4.1 CENTRAL SUPPLY	CENTRAL SUPPLY BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
16.4.2 MAIL SERVICE	MAIL SERVICES BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
16.4.3 COURIER SERVICE	COURIER SERVICES BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
16.4.4 VEHICLE RENTALS	MOTOR VEHICLE RENTALS BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
16.4.5 VEHICLE MAINT OPNS	MOTOR VEHICLE MAINTENANCE BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS
16.4.6 PETROLEUM OPNS	PETROLEUM OPERATIONS BILLINGS BY DEPARTMENT	ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	CENTRAL SUPPLY	RAPID COPY	MAIL SERVICES	COURIER SERVICES	POST OFFICE	VEHICLE RENTALS	MV CONTRACT MAINT
EQUIP DEPRECIATION	0	5,427	0	4,399	0	338,872	0
DOAS COMMISSIONER	2,241	3,877	7,023	12,529	9,156	14,926	0
DOAS INTERNAL ADM	13,960	24,181	44,016	78,532	57,161	93,300	0
SUPP SVCS ADM	1,844	3,088	5,077	9,028	7,190	11,401	0
FLEET SUPP SVCS	0	0	0	0	0	25,479	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	21	0	0	0	3	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	0	0
Total Fixed	18,066	36,573	56,116	104,488	73,510	483,978	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	PETROLEUM OPNS	SURLUS PROP STATE	SURPLUS PROP	PROPERTY INSUR	WORKERS COMP INS	LIABILITY INSUR	UNEMPLOYMENT
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	33,791	8,067	8,016	43,452	11,192	274
DOAS INTERNAL ADM	0	211,767	50,453	49,695	270,419	69,708	1,693
SUPP SVCS ADM	0	24,448	6,112	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	485,353	121,321	0	0	0	0
PURCHASING	0	0	0	0	1,781	0	0
RISK MGT ADM	0	0	0	2,342	11,819	3,000	89
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	32,138	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	566	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	10,363	0	0
SEC II BILL ADJUST	0	0	0	0	(1,310)	0	0
Total Fixed	0	755,359	185,953	60,053	369,228	83,900	2,056

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	LOSS	SMALL/MINORITY	TREASURY AND	STATE PROPERTIES	LEASING (SPACE	OPB OTHER	MERIT SYSTEM
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	2,472	33,436	80,200	21,296	14,050	0	0
DOAS INTERNAL ADM	15,232	207,373	496,876	131,232	87,319	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	891
RISK MGT ADM	797	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	18,276
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	399
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	35	13	22	14	2,633,801	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	135,512	0	0	0	29,925
SEC II BILL ADJUST	0	0	0	0	0	0	4,066
Total Fixed	18,501	240,844	712,601	152,550	101,383	2,633,801	53,557

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	AUDIT BILLED SVC	MEDICAID AUDIT	OTHER AUDITS	HEALTH INSURANCE	INSPECTOR GENERAL	GA BLDG AUTHORITY	GA TECHNOLOGY
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	0	0	0	7,124
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	2,239	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	31	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	265,780	846,830	350,274	0	0	62,659	19,418
SEC II BILL ADJUST	0	0	0	0	(101)	(382)	14,319
Total Fixed	265,780	846,830	350,274	0	(70)	64,516	40,861

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	AGRICULTURE	BANKING AND	COMMUNITY AFFAIRS	COMMUNITY HEALTH	CORRECTIONS	CORRECTIONAL	DEFENSE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	2,328	(25)	1,610	154	(47,477)	0	1,876
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	(2,131)	(1,908)	0	(145,693)	(633)	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	(2,430)	(3,800)	110,052	13,315	128,901	(53)	8,789
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	1,133	462	(903)	(81,483)	39,883	0	(530)
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	572,107	8,990	320,708	165,513	572,610	(17,348)	67,147
SEC II BILL ADJUST	994	(328)	(851)	3,742	(975)	0	(17)
Total Fixed	572,001	3,391	430,616	(44,452)	692,309	(17,401)	77,265

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	EARLY CARE AND	ECONOMIC	EDUCATION	EMERGENCY MGMT	EMPLOYEE RETIRE	FORESTRY	GA BUREAU OF
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	6,067	0	0	18,103	(13,741)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	6,923	0	(376,474)	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	(13,493)	0	5,428	186	9,486
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	10,905	1,006	256,496	79	90	1,232	352
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	194	44,573	(1,241,935)	0	0	97	39,662
SEC II BILL ADJUST	25,847	(1,022)	34,837	11,816	(1,709)	(269)	0
Total Fixed	43,869	44,557	(1,334,502)	11,895	3,809	19,349	35,759

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	GENERAL ASSEMBLY	GOVERNOR	HUMAN RESOURCES	INDUSTRY/TRADE	INSURANCE	JUDICIAL BRANCH	JUVENILE JUSTICE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	18	10,668	6,203	(828)	(386)	9,156	(81,069)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	2,315,635	0	1,923	0	(975)
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	246	8,510	195,302	(2,858)	4,729	5,377	5,004
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	1,300	1,370	16,645	(1,921)	755	6,604	11,425
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	13,946	946,169	(52,019)	137,568	8,716	298,016
SEC II BILL ADJUST	(1,187)	10,230	128,563	0	30,534	3,787	716
Total Fixed	377	44,724	3,608,517	(57,626)	175,123	33,640	233,117

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	LABOR	LAW DEPARTMENT	MOTOR VEHICLE	NATURAL	PARDONS/PAROLE	PUBLIC SAFETY	PUBLIC SERVICE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	(1,816)	8,558	(927)	(7,501)	(12,766)	(1,378)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	(230,985)	0	2,818,779	(185,073)	0	(557)	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	20,698	71,872	0	(19,966)	80,167	4,227	(8,297)
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	(7,905)	(355)	3,067	(1,428)	1,873	2,749	365
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	945,086	4,530	0	(445,362)	2,620	(796,169)	0
SEC II BILL ADJUST	22,931	12,875	(2,733)	(4,938)	17,359	(1,241)	4,345
Total Fixed	749,825	87,106	2,827,671	(657,694)	94,518	(803,757)	(4,965)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	REGENTS (BOARD OF)	REGIONAL TRANSP	REMOVAL OF	REVENUE	SCHOOL READINESS	SEC OF ST OTHER	SOIL AND WATER
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	0	0	(2,035)	2,379	0	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	(1,913)	0	0	(37,779)	(3,586)	0	0
SEC OF ST ADM	0	0	0	0	0	4,712,756	0
ARCHIVES	(18,648)	0	0	21,210	1,390	6,485,479	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	18,378	0	0	27,971	(9,757)	926	116
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	4,217,315	1,428	3,293	747,127	0	0	0
SEC II BILL ADJUST	8,189	(222)	0	(248)	0	0	0
Total Fixed	4,223,321	1,206	3,293	756,246	(9,574)	11,199,161	116

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	STUDENT FINANCE	SUBSEQUENT INJURY	TEACHER	TECH/ADULT ED	TRANSPORTATION	VETERAN SERVICE	WORLD CONGRESS
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	0	90	0	613,499	30,111	(1,800)	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	(1,358)	(486,803)	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	26,624	7,896	85	31	36,654	621	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	21,008	0	83	9,803	(14,947)	623	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	(29,846)	(14,353)	0	1,056,036	175,654	81,888	461,612
SEC II BILL ADJUST	(847)	(777)	(740)	10,550	4,651	138	0
Total Fixed	16,939	(7,144)	(572)	1,688,561	(254,680)	81,470	461,612

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	ABAC	ALBANY STATE	ARMSTRONG	ATLANTA	AUGUSTA STATE	BAINBRIDGE COLLEGE	CLAYTON COLLEGE &
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	(7,460)	(33,027)	(22,805)	(1,927)	3,935	5,176	(10,112)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	(34)	0	(324)	802	0	0	0
Total Fixed	(7,494)	(33,027)	(23,129)	(1,125)	3,935	5,176	(10,112)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	COASTAL GA	COLUMBUS STATE	DALTON STATE	DARTON COLLEGE	FLOYD COLLEGE	FORT VALLEY STATE	GAINESVILLE
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	(2,026)	3,711	2,863	(2,784)	(23,512)	(2,346)	3,843
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	(13)	0	(175)	0	(17)	0
Total Fixed	(2,026)	3,698	2,863	(2,959)	(23,512)	(2,363)	3,843

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	GA COLLEGE & STATE	GEORGIA HIGHANDS	GA PERIMETER	GEORGIA SOUTHERN	GEORGIA	GEORGIA STATE	GEORGIA TECH
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	1,488	13,764	1,804	2,675	2,851	(1,369)	0
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	80	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	0	0	0	0	0	7,974	75
Total Fixed	1,488	13,764	1,804	2,675	2,851	6,685	75

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	GORDON COLLEGE	KENNESAW STATE	MACON STATE	MEDICAL COLLEGE OF	MIDDLE GEORGIA	NORTH GEORGIA	SOUTH GEORGIA
EQUIP DEPRECIATION	0	0	0	0	0	0	0
DOAS COMMISSIONER	0	0	0	0	0	0	0
DOAS INTERNAL ADM	0	0	0	0	0	0	0
SUPP SVCS ADM	0	0	0	0	0	0	0
FLEET SUPP SVCS	0	0	0	0	0	0	0
SURPLUS ADM	0	0	0	0	0	0	0
PURCHASING	(16,450)	46,420	7,092	(44,133)	3,209	(3,859)	(149)
RISK MGT ADM	0	0	0	0	0	0	0
ADMIN HEARINGS	0	0	0	0	0	0	0
SEC OF ST ADM	0	0	0	0	0	0	0
ARCHIVES	0	0	0	0	0	0	0
PLAN/BUDGET ADM	0	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	0	0	0
AUDITS ADM	0	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	0	0	0
SEC II BILL ADJUST	(33)	0	(122)	0	0	0	0
Total Fixed	(16,483)	46,420	6,970	(44,133)	3,209	(3,859)	(149)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Summary of Fixed Cost for Year 2007

Central Service Departments	STATE UNIVERSITY	UNIVERSITY OF	VALDOSTA STATE	WAYCROSS COLLEGE	ALL OTHER	Summary Total
EQUIP DEPRECIATION	0	0	0	0	0	348,698
DOAS COMMISSIONER	0	0	0	0	49	306,047
DOAS INTERNAL ADM	0	0	0	0	0	1,902,917
SUPP SVCS ADM	0	0	0	0	0	68,188
FLEET SUPP SVCS	0	0	0	0	0	25,479
SURPLUS ADM	0	0	0	0	0	606,674
PURCHASING	(12,668)	(97,576)	(3,223)	(1,745)	15,646	376,173
RISK MGT ADM	0	0	0	0	0	18,047
ADMIN HEARINGS	0	0	0	0	(99,971)	3,585,697
SEC OF ST ADM	0	0	0	0	0	4,712,756
ARCHIVES	0	0	0	0	8,688	7,226,278
PLAN/BUDGET ADM	0	0	0	0	0	0
PLAN/BUDGET SVCS	0	0	0	0	35,354	2,987,330
AUDITS ADM	0	0	0	0	0	0
PERF/FIN AUDITS	0	0	0	0	1,846,840	11,863,174
SEC II BILL ADJUST	(127)	268	(127)	(10)	(30,136)	308,593
Total Fixed	(12,795)	(97,308)	(3,350)	(1,755)	1,776,470	34,336,051

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES

Each central service department is responsible for maintaining its own equipment inventory. Accordingly each central service department provided the annual depreciation expense for its equipment for the fiscal year ended June 30, 2005. For cost allocation purposes, the depreciation expense has been differentiated and functionalized as to **Equipment Depreciation** and **Auto Depreciation**. The depreciation expense has been allocated directly to the benefiting central service department.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department EQUIP DEPRECIATION

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
Equipment Use Allowance	544,185			
Vehicles Depreciation	434,476			
Total Departmental Cost Adjustments:	978,661			978,661
Total To Be Allocated:	978,661	0		978,661

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department EQUIP DEPRECIATION

	Total	General & Admin	EQUIP DEPRECIATION	AUTO DEPRECIATION
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Equipment Use Allowance	544,185	0	544,185	0
Vehicles Depreciation	434,476	0	0	434,476
 Functional Cost	 978,661	 0	 544,185	 434,476
Allocation Step 1				
1st Allocation	978,661	0	544,185	434,476
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 000200 EQUIP DEPRECIATION				
Total Allocated	978,661	0	544,185	434,476

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department EQUIP DEPRECIATION

Activity - EQUIP DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS INTERNAL ADM	202,446.99	37.2019	202,447		202,447		202,447
RAPID COPY	5,427.40	0.9973	5,427		5,427		5,427
COURIER SERVICES	4,399.50	0.8085	4,399		4,399		4,399
RISK MGT ADM	864.38	0.1588	864		864		864
ADMIN HEARINGS	19,299.51	3.5465	19,300		19,300		19,300
SEC OF ST ADM	31,565.11	5.8004	31,565		31,565		31,565
PLAN/BUDGET ADM	6,209.64	1.1411	6,210		6,210		6,210
AUDITS ADM	273,972.69	50.3455	273,973		273,973		273,973
SubTotal	544,185.22	100.0000	544,185		544,185		544,185
TOTAL	544,185.22	100.0000	544,185		544,185		544,185

Allocation Basis: DIRECT IDENTIFICATION OF EQUIPMENT DEPRECIATION

Allocation Source: FINANCIAL SYSTEM

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department EQUIP DEPRECIATION

Activity - AUTO DEPRECIATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	4,831	1.1121	4,832		4,832		4,832
VEHICLE RENTALS	338,871	77.9955	338,872		338,872		338,872
SEC OF ST ADM	7,732	1.7797	7,732		7,732		7,732
AUDITS ADM	83,040	19.1127	83,040		83,040		83,040
SubTotal	434,475	100.0000	434,476		434,476		434,476
TOTAL	434,475	100.0000	434,476		434,476		434,476

Allocation Basis: DIRECT IDENTIFICATION OF AUTO DEPRECIATION

Allocation Source: FINANCIAL SYSTEM

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department EQUIP DEPRECIATION

Receiving Department	Total EQUIP DEPRECIATION	AUTO DEPRECIATION	
DOAS COMMISSIONER	4,832	0	4,832
DOAS INTERNAL ADM	202,447	202,447	0
RAPID COPY	5,427	5,427	0
COURIER SERVICES	4,399	4,399	0
VEHICLE RENTALS	338,872	0	338,872
RISK MGT ADM	864	864	0
ADMIN HEARINGS	19,300	19,300	0
SEC OF ST ADM	39,297	31,565	7,732
PLAN/BUDGET ADM	6,210	6,210	0
AUDITS ADM	357,013	273,973	83,040
Direct Billed	0	0	0
Total	978,661	544,185	434,476

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department EQUIP DEPRECIATION

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
RAPID COPY	5,427	0	0	5,427
COURIER SERVICES	4,399	0	0	4,399
VEHICLE RENTALS	338,872	0	0	338,872
Department Total:	<u>348,698</u>	<u>0</u>	<u>0</u>	<u>348,698</u>
Grand Total:	<u>348,698</u>	<u>0</u>	<u>0</u>	<u>348,698</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DOAS COMMISSIONER
NATURE AND EXTENT OF SERVICES

The Department of Administrative Services (DOAS) is the business solutions arm of state government that provides consultative and reliable, value-added products and services to State of Georgia agencies, colleges and universities. Created in an effort to reorganize and streamline state government, DOAS seeks to help state entities avoid redundant costs by supplying the administrative assistance needed to focus on their other mission-related business. Services include centralized state purchasing and associated training, management of the State's fleet, risk management services, mail and courier services, and the redistribution and disposal of State personal property.

The costs of the DOAS Commissioner's Office are accounted for within organization 4030101000. Additionally, the Legal Services function for the DOAS is accounted for in organization 4030104000.

The administrative costs for the DOAS Commissioner's Office are allocated to the various divisions comprising the department based on the employees' salaries and wages in each division. The DOAS Legal Services function is allocated within the department using the number of employees within each division/organization.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department DOAS COMMISSIONER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	588,262			588,262
EQUIP DEPRECIATION	4,832		4,832	
DOAS COMMISSIONER		17,030	17,030	
DOAS INTERNAL ADM		117,517	117,517	
PURCHASING		1,443	1,443	
ARCHIVES		4,072	4,072	
PLAN/BUDGET SVCS		124	124	
PERF/FIN AUDITS		77,162	77,162	
Total Allocated Additions:	4,832	217,348	222,180	222,180
Total To Be Allocated:	593,094	217,348		810,442

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department DOAS COMMISSIONER

	Total	General & Admin	COMMISSIONER	LEGAL SERVICES
Wages & Benefits				
Salaries & Wages	383,395	0	293,379	90,016
Fringe Benefits	116,807	0	88,524	28,283
Other Expense & Cost				
Motor Vehicle Expenses	1,287	0	1,287	0
Printing & Publications	738	0	738	0
Supplies & Materials	5,162	0	5,146	16
Repairs & Maintenance	14	0	14	0
Rents OTRE	6,192	0	6,192	0
Insurance & Bonds	447	0	441	6
Freight	46	0	46	0
Other Operating Expense	2,699	0	2,306	393
Travel	3,091	0	3,091	0
Real Estate Rentals	52,440	0	52,440	0
PD&F	10,405	0	10,405	0
Telecommunications	7,119	0	7,119	0
S&S - Photocopies	(1,580)	0	(1,580)	0
Departmental Totals				
Total Expenditures	588,262	0	469,548	118,714
Deductions				
Total Deductions	0	0	0	0
 Functional Cost	 588,262	 0	 469,548	 118,714
Allocation Step 1				
Inbound- All Others	4,832	0	4,832	0
1st Allocation	593,094	0	474,380	118,714
Allocation Step 2				
Inbound- All Others	217,348	0	217,348	0
2nd Allocation	217,348	0	217,348	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department DOAS COMMISSIONER

	Total	General & Admin	COMMISSIONER	LEGAL SERVICES
Total For 000300 DOAS COMMISSIONER				
Total Allocated	810,442	0	691,728	118,714

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department DOAS COMMISSIONER

Activity - COMMISSIONER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	383,395.56	3.1902	15,134		15,134		15,134
DOAS INTERNAL ADM	2,507,844.08	20.8676	98,990		98,990	46,852	145,842
SUPP SVCS ADM	123,870.10	1.0307	4,890		4,890	2,314	7,204
CENTRAL SUPPLY	32,022.96	0.2665	1,264		1,264	598	1,862
RAPID COPY	53,610.36	0.4461	2,116		2,116	1,002	3,118
MAIL SERVICES	88,159.50	0.7336	3,480		3,480	1,647	5,127
COURIER SERVICES	156,741.46	1.3042	6,187		6,187	2,928	9,115
POST OFFICE	124,838.67	1.0388	4,928		4,928	2,332	7,260
VEHICLE RENTALS	197,946.55	1.6471	7,814		7,814	3,698	11,512
FLEET SUPP SVCS	191,774.05	1.5957	7,570		7,570	3,583	11,153
SURPLUS ADM	306,289.27	2.5486	12,090		12,090	5,722	17,812
SURLUS PROP STATE	424,531.90	3.5325	16,757		16,757	7,931	24,688
SURPLUS PROP FEDERAL	106,118.73	0.8830	4,189		4,189	1,982	6,171
PURCHASING	1,558,469.15	12.9679	61,517		61,517	29,114	90,631
PROPERTY INSUR	124,801.40	1.0385	4,926		4,926	2,331	7,257
WORKERS COMP INS	629,789.58	5.2404	24,860		24,860	11,765	36,625
LIABILITY INSUR	159,847.75	1.3301	6,310		6,310	2,986	9,296
UNEMPLOYMENT COMP	4,722.89	0.0393	186		186	88	274
LOSS CONTROL/INDEMN	42,506.10	0.3537	1,678		1,678	794	2,472
SMALL/MINORITY	516,258.02	4.2958	20,378		20,378	9,644	30,022
ADMIN HEARINGS	2,446,609.64	20.3581	96,575		96,575	45,706	142,281
TREASURY AND FISCAL SVCS	1,261,702.37	10.4985	49,803		49,803	23,570	73,373
STATE PROPERTIES	366,195.06	3.0471	14,455		14,455	6,841	21,296
LEASING (SPACE MGMT)	208,994.16	1.7390	8,250		8,250	3,904	12,154
ALL OTHER	840.00	0.0070	33		33	16	49
SubTotal	12,017,879.31	100.0000	474,380		474,380	217,348	691,728
TOTAL	12,017,879.31	100.0000	474,380		474,380	217,348	691,728

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department DOAS COMMISSIONER**

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department DOAS COMMISSIONER

Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	5	1.5974	1,896		1,896		1,896
DOAS INTERNAL ADM	51	16.2939	19,343		19,343		19,343
SUPP SVCS ADM	2	0.6390	759		759		759
CENTRAL SUPPLY	1	0.3195	379		379		379
RAPID COPY	2	0.6390	759		759		759
MAIL SERVICES	5	1.5974	1,896		1,896		1,896
COURIER SERVICES	9	2.8754	3,414		3,414		3,414
POST OFFICE	5	1.5974	1,896		1,896		1,896
VEHICLE RENTALS	9	2.8754	3,414		3,414		3,414
FLEET SUPP SVCS	10	3.1949	3,793		3,793		3,793
SURPLUS ADM	12	3.8339	4,551		4,551		4,551
SURLUS PROP STATE	24	7.6677	9,103		9,103		9,103
SURPLUS PROP FEDERAL	5	1.5974	1,896		1,896		1,896
PURCHASING	50	15.9744	18,964		18,964		18,964
RISK MGT ADM	6	1.9169	2,276		2,276		2,276
PROPERTY INSUR	2	0.6390	759		759		759
WORKERS COMP INS	18	5.7508	6,827		6,827		6,827
LIABILITY INSUR	5	1.5974	1,896		1,896		1,896
SMALL/MINORITY	9	2.8754	3,414		3,414		3,414
ADMIN HEARINGS	60	19.1696	22,756		22,756		22,756
TREASURY AND FISCAL SVCS	18	5.7508	6,827		6,827		6,827
LEASING (SPACE MGMT)	5	1.5974	1,896		1,896		1,896
SubTotal	313	100.0000	118,714		118,714		118,714
TOTAL	313	100.0000	118,714		118,714		118,714

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department DOAS COMMISSIONER

Receiving Department	Total	COMMISSIONER	LEGAL SERVICES
DOAS COMMISSIONER	17,030	15,134	1,896
DOAS INTERNAL ADM	165,185	145,842	19,343
SUPP SVCS ADM	7,963	7,204	759
CENTRAL SUPPLY	2,241	1,862	379
RAPID COPY	3,877	3,118	759
MAIL SERVICES	7,023	5,127	1,896
COURIER SERVICES	12,529	9,115	3,414
POST OFFICE	9,156	7,260	1,896
VEHICLE RENTALS	14,926	11,512	3,414
FLEET SUPP SVCS	14,946	11,153	3,793
SURPLUS ADM	22,363	17,812	4,551
SURLUS PROP STATE	33,791	24,688	9,103
SURPLUS PROP FEDERAL	8,067	6,171	1,896
PURCHASING	109,595	90,631	18,964
RISK MGT ADM	2,276	0	2,276
PROPERTY INSUR	8,016	7,257	759
WORKERS COMP INS	43,452	36,625	6,827
LIABILITY INSUR	11,192	9,296	1,896
UNEMPLOYMENT COMP	274	274	0
LOSS CONTROL/INDEMN	2,472	2,472	0
SMALL/MINORITY	33,436	30,022	3,414
ADMIN HEARINGS	165,037	142,281	22,756
TREASURY AND FISCAL	80,200	73,373	6,827
STATE PROPERTIES	21,296	21,296	0
LEASING (SPACE MGMT)	14,050	12,154	1,896
ALL OTHER	49	49	0
Direct Billed	0	0	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department DOAS COMMISSIONER

Receiving Department	Total	COMMISSIONER	LEGAL SERVICES
Total	810,442	691,728	118,714

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department DOAS COMMISSIONER

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
CENTRAL SUPPLY	2,241	0	0	2,241
RAPID COPY	3,877	0	0	3,877
MAIL SERVICES	7,023	0	0	7,023
COURIER SERVICES	12,529	0	0	12,529
POST OFFICE	9,156	0	0	9,156
VEHICLE RENTALS	14,926	0	0	14,926
SURLUS PROP STATE	33,791	0	0	33,791
SURPLUS PROP FEDERAL	8,067	0	0	8,067
PROPERTY INSUR	8,016	0	0	8,016
WORKERS COMP INS	43,452	0	0	43,452
LIABILITY INSUR	11,192	0	0	11,192
UNEMPLOYMENT COMP	274	0	0	274
LOSS CONTROL/INDEMN	2,472	0	0	2,472
SMALL/MINORITY	33,436	0	0	33,436
TREASURY AND FISCAL SVCS	80,200	0	0	80,200
STATE PROPERTIES	21,296	0	0	21,296
LEASING (SPACE MGMT)	14,050	0	0	14,050
ALL OTHER	49	0	0	49
Department Total:	306,047	0	0	306,047
Grand Total:	306,047	0	0	306,047

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DOAS INTERNAL ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Internal Administration function within the DOAS is comprised of Accounting, Budget, and Procurement (organization 4030201000), Superior Courts Accounting (4030202000), Risk Management Accounting (4030203000), Information Technology (4030204000), Risk Management IT (4030205000), and Customer Employee Relations (4030206000).

For cost allocation purposes, these costs have been functionalized and allocated as follows:

- **Accounting, Budget, and Procurement** – this activity is responsible for internal accounting, budgeting and procurement activities within the DOAS. These costs have been allocated to the divisions comprising the department using the total salaries and wages identified to each division/organization.
- **Risk Management Accounting** – this activity is responsible for the accounting of the risk management funds. The costs identified to this activity are reduced to zero (\$0) through an Indirect Cost – Contra Account (the costs are distributed to the risk management funds within the department's accounting records). Accordingly, the net costs (if any) have been allocated to benefiting risk management funds based on the total operating expenditures of each risk management fund.
- **Information Technology** – this activity includes the internal information technology support of the department. These costs have been allocated using the total salaries of employees.
- **Risk Management IT** – this activity is responsible for the information technology needs of the risk management funds. Similar to *Risk Management Accounting*, the costs identified to this activity are reduced to zero (\$0) through an Indirect Cost – Contra Account. Accordingly, the net costs (if any) have been allocated to benefiting risk management funds based on the total operating expenditures of each risk management fund.
- **Customer Employee Relations** – this activity supports customer and employee relations within the department. These costs have been allocated to supported operations using the number of employees identified to each organization.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department DOAS INTERNAL ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,295,835			4,295,835
Unemployment Insurance	(405,088)			
Computer Equipment	(152,347)			
Investment Expense	(1,020)			
Total Deductions:	(558,455)			(558,455)
EQUIP DEPRECIATION	202,447		202,447	
DOAS COMMISSIONER	118,333	46,852	165,185	
DOAS INTERNAL ADM		804,890	804,890	
PLAN/BUDGET SVCS		764	764	
Total Allocated Additions:	320,780	852,506	1,173,286	1,173,286
Total To Be Allocated:	4,058,160	852,506		4,910,666

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	Total	General & Admin	ACCTNG, BUDGET,	INFO TECH	RISK MGMT IT
Wages & Benefits					
Salaries & Wages	1,925,524	0	826,853	463,378	0
Fringe Benefits	666,459	0	322,022	143,649	0
Other Expense & Cost					
*Unemployment Insurance	405,088	405,088	0	0	0
Printing & Publications	380	0	281	77	0
Supplies & Materials	228,439	0	10,389	210,244	5,342
Repair & Maintenance	64,008	0	48,017	23,621	(7,630)
Equipment - Not Capitalized	(140,348)	0	0	(70,125)	(70,223)
Rents OTRE	18,551	0	8,824	0	0
Insurance & Bonds	1,936	0	1,810	36	0
Freight	205	0	92	49	0
Other Operating Expenses	34,038	0	4,133	25,934	0
Travel	3,255	0	1,034	14	0
Real Estate Rentals	118,038	0	74,320	26,233	0
PD&F	831,485	0	19,810	783,985	(29,698)
Contracts	460	0	460	0	0
Computer Bill - GTA	4,676	0	0	4,676	0
Software	221,376	0	0	221,376	0
Telecommunications	29,411	0	12,674	11,009	0
*Computer Equipment	152,347	152,347	0	0	0
Computer Equip - Adjust	(69,166)	0	0	0	(69,166)
Indirect Cost - Contra Account	171,375	0	0	0	171,375
S&S - Photocopies	(676)	0	(611)	0	0
S&S - Superior	(304,498)	0	0	0	0
Interest Earned	(67,509)	0	(67,509)	0	0
*Investment Expense	1,020	1,020	0	0	0
Other Revenue	(39)	0	(39)	0	0
Departmental Totals					
Total Expenditures	4,295,835	558,455	1,262,560	1,844,156	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	Total	General & Admin	ACCTNG, BUDGET,	INFO TECH	RISK MGMT IT
Deductions					
Total Deductions	(558,455)	(558,455)	0	0	0
 Functional Cost	 3,737,380	 0	 1,262,560	 1,844,156	 0
Allocation Step 1					
Inbound- All Others	320,780	320,780	0	0	0
Reallocate Admin Costs		(320,780)	108,366	158,284	0
Unallocated Costs	(65,557)	0	0	0	0
1st Allocation	3,992,603	0	1,370,926	2,002,440	0
Allocation Step 2					
Inbound- All Others	852,506	852,506	0	0	0
Reallocate Admin Costs		(852,506)	287,994	420,655	0
Unallocated Costs	(13,772)	0	0	0	0
2nd Allocation	838,734	0	287,994	420,655	0
Total For 000400 DOAS INTERNAL ADM					
Total Allocated	4,831,337	0	1,658,920	2,423,095	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	CUSTOMER EMPL	SUPERIOR COURTS	OTHER
Wages & Benefits			
Salaries & Wages	403,797	230,656	840
Fringe Benefits	128,866	71,858	64
Other Expense & Cost			
*Unemployment Insurance	0	0	0
Printing & Publications	22	0	0
Supplies & Materials	2,464	0	0
Repair & Maintenance	0	0	0
Equipment - Not Capitalized	0	0	0
Rents OTRE	9,727	0	0
Insurance & Bonds	54	36	0
Freight	64	0	0
Other Operating Expenses	3,836	135	0
Travel	643	639	925
Real Estate Rentals	17,485	0	0
PD&F	(1,159)	0	58,547
Contracts	0	0	0
Computer Bill - GTA	0	0	0
Software	0	0	0
Telecommunications	4,555	1,173	0
*Computer Equipment	0	0	0
Computer Equip - Adjust	0	0	0
Indirect Cost - Contra Account	0	0	0
S&S - Photocopies	(65)	0	0
S&S - Superior	0	(304,498)	0
Interest Earned	0	0	0
*Investment Expense	0	0	0
Other Revenue	0	0	0
Departmental Totals			
Total Expenditures	570,289	(1)	60,376

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department DOAS INTERNAL ADM

	CUSTOMER EMPL	SUPERIOR COURTS	OTHER
Deductions			
Total Deductions	0	0	0
Functional Cost	570,289	(1)	60,376
Allocation Step 1			
Inbound- All Others	0	0	0
Reallocate Admin Costs	48,948	0	5,182
Unallocated Costs	0	1	(65,558)
1st Allocation	619,237	0	0
Allocation Step 2			
Inbound- All Others	0	0	0
Reallocate Admin Costs	130,085	0	13,772
Unallocated Costs	0	0	(13,772)
2nd Allocation	130,085	0	0
Total For 000400 DOAS INTERNAL ADM			
Total Allocated	749,322	0	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - ACCTNG, BUDGET, PROCURE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	383,395.56	3.1904	43,738		43,738		43,738
DOAS INTERNAL ADM	2,507,844.08	20.8691	286,101		286,101		286,101
SUPP SVCS ADM	123,870.10	1.0308	14,131		14,131	3,909	18,040
CENTRAL SUPPLY	32,022.96	0.2665	3,653		3,653	1,011	4,664
RAPID COPY	53,610.36	0.4461	6,116		6,116	1,692	7,808
MAIL SERVICES	88,159.50	0.7336	10,057		10,057	2,782	12,839
COURIER SERVICES	156,741.46	1.3043	17,881		17,881	4,946	22,827
POST OFFICE	124,838.67	1.0388	14,242		14,242	3,940	18,182
VEHICLE RENTALS	197,946.55	1.6472	22,582		22,582	6,247	28,829
FLEET SUPP SVCS	191,774.05	1.5959	21,878		21,878	6,052	27,930
SURPLUS ADM	306,289.27	2.5488	34,942		34,942	9,666	44,608
SURLUS PROP STATE	424,531.90	3.5328	48,431		48,431	13,397	61,828
SURPLUS PROP FEDERAL	106,118.73	0.8831	12,106		12,106	3,349	15,455
PURCHASING	1,558,469.15	12.9688	177,793		177,793	49,183	226,976
PROPERTY INSUR	124,801.40	1.0385	14,238		14,238	3,939	18,177
WORKERS COMP INS	629,789.58	5.2408	71,848		71,848	19,875	91,723
LIABILITY INSUR	159,847.75	1.3302	18,236		18,236	5,045	23,281
UNEMPLOYMENT COMP	4,722.89	0.0393	539		539	149	688
LOSS CONTROL/INDEMN	42,506.10	0.3537	4,849		4,849	1,341	6,190
SMALL/MINORITY	516,258.02	4.2961	58,896		58,896	16,292	75,188
ADMIN HEARINGS	2,446,609.64	20.3595	279,114		279,114	77,211	356,325
TREASURY AND FISCAL SVCS	1,261,702.37	10.4993	143,937		143,937	39,817	183,754
STATE PROPERTIES	366,195.06	3.0473	41,776		41,776	11,556	53,332
LEASING (SPACE MGMT)	208,994.16	1.7391	23,842		23,842	6,595	30,437
SubTotal	12,017,039.31	100.0000	1,370,926		1,370,926	287,994	1,658,920
TOTAL	12,017,039.31	100.0000	1,370,926		1,370,926	287,994	1,658,920

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - INFO TECH

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	383,395.56	3.1904	63,887		63,887		63,887
DOAS INTERNAL ADM	2,507,844.08	20.8691	417,891		417,891		417,891
SUPP SVCS ADM	123,870.10	1.0308	20,641		20,641	5,710	26,351
CENTRAL SUPPLY	32,022.96	0.2665	5,336		5,336	1,476	6,812
RAPID COPY	53,610.36	0.4461	8,933		8,933	2,471	11,404
MAIL SERVICES	88,159.50	0.7336	14,690		14,690	4,064	18,754
COURIER SERVICES	156,741.46	1.3043	26,118		26,118	7,225	33,343
POST OFFICE	124,838.67	1.0388	20,802		20,802	5,754	26,556
VEHICLE RENTALS	197,946.55	1.6472	32,985		32,985	9,124	42,109
FLEET SUPP SVCS	191,774.05	1.5959	31,956		31,956	8,840	40,796
SURPLUS ADM	306,289.27	2.5488	51,038		51,038	14,118	65,156
SURLUS PROP STATE	424,531.90	3.5328	70,741		70,741	19,569	90,310
SURPLUS PROP FEDERAL	106,118.73	0.8831	17,683		17,683	4,892	22,575
PURCHASING	1,558,469.15	12.9688	259,693		259,693	71,838	331,531
PROPERTY INSUR	124,801.40	1.0385	20,796		20,796	5,753	26,549
WORKERS COMP INS	629,789.58	5.2408	104,944		104,944	29,030	133,974
LIABILITY INSUR	159,847.75	1.3302	26,636		26,636	7,368	34,004
UNEMPLOYMENT COMP	4,722.89	0.0393	787		787	218	1,005
LOSS CONTROL/INDEMN	42,506.10	0.3537	7,083		7,083	1,959	9,042
SMALL/MINORITY	516,258.02	4.2961	86,026		86,026	23,797	109,823
ADMIN HEARINGS	2,446,609.64	20.3595	407,687		407,687	112,777	520,464
TREASURY AND FISCAL SVCS	1,261,702.37	10.4993	210,242		210,242	58,158	268,400
STATE PROPERTIES	366,195.06	3.0473	61,020		61,020	16,880	77,900
LEASING (SPACE MGMT)	208,994.16	1.7391	34,825		34,825	9,634	44,459
SubTotal	12,017,039.31	100.0000	2,002,440		2,002,440	420,655	2,423,095
TOTAL	12,017,039.31	100.0000	2,002,440		2,002,440	420,655	2,423,095

Allocation Basis: SALARIES OF EMPLOYEES SUPERVISED FOR INT ADMIN

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - RISK MGMT IT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: TOTAL EXPENDITURES FOR SECTIONS SERVED

Allocation Source: EXPENDITURE REPORT

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department DOAS INTERNAL ADM

Activity - CUSTOMER EMPL RELATIONS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	5	1.5974	9,892		9,892		9,892
DOAS INTERNAL ADM	51	16.2939	100,898		100,898		100,898
SUPP SVCS ADM	2	0.6390	3,957		3,957	1,012	4,969
CENTRAL SUPPLY	1	0.3195	1,978		1,978	506	2,484
RAPID COPY	2	0.6390	3,957		3,957	1,012	4,969
MAIL SERVICES	5	1.5974	9,892		9,892	2,531	12,423
COURIER SERVICES	9	2.8754	17,806		17,806	4,556	22,362
POST OFFICE	5	1.5974	9,892		9,892	2,531	12,423
VEHICLE RENTALS	9	2.8754	17,806		17,806	4,556	22,362
FLEET SUPP SVCS	10	3.1949	19,784		19,784	5,062	24,846
SURPLUS ADM	12	3.8339	23,741		23,741	6,074	29,815
SURLUS PROP STATE	24	7.6677	47,481		47,481	12,148	59,629
SURPLUS PROP FEDERAL	5	1.5974	9,892		9,892	2,531	12,423
PURCHASING	50	15.9744	98,920		98,920	25,308	124,228
RISK MGT ADM	6	1.9169	11,870		11,870	3,037	14,907
PROPERTY INSUR	2	0.6390	3,957		3,957	1,012	4,969
WORKERS COMP INS	18	5.7508	35,611		35,611	9,111	44,722
LIABILITY INSUR	5	1.5974	9,892		9,892	2,531	12,423
SMALL/MINORITY	9	2.8754	17,806		17,806	4,556	22,362
ADMIN HEARINGS	60	19.1696	118,702		118,702	30,369	149,071
TREASURY AND FISCAL SVCS	18	5.7508	35,611		35,611	9,111	44,722
LEASING (SPACE MGMT)	5	1.5974	9,892		9,892	2,531	12,423
SubTotal	313	100.0000	619,237		619,237	130,085	749,322
TOTAL	313	100.0000	619,237		619,237	130,085	749,322

Allocation Basis: NUMBER OF DOAS EMPLOYEES BY ORG

Allocation Source: DOAS BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department DOAS INTERNAL ADM

Receiving Department	Total	ACCTNG, BUDGET,	INFO TECH	RISK MGMT IT	CUSTOMER EMPL
DOAS COMMISSIONER	117,517	43,738	63,887	0	9,892
DOAS INTERNAL ADM	804,890	286,101	417,891	0	100,898
SUPP SVCS ADM	49,360	18,040	26,351	0	4,969
CENTRAL SUPPLY	13,960	4,664	6,812	0	2,484
RAPID COPY	24,181	7,808	11,404	0	4,969
MAIL SERVICES	44,016	12,839	18,754	0	12,423
COURIER SERVICES	78,532	22,827	33,343	0	22,362
POST OFFICE	57,161	18,182	26,556	0	12,423
VEHICLE RENTALS	93,300	28,829	42,109	0	22,362
FLEET SUPP SVCS	93,572	27,930	40,796	0	24,846
SURPLUS ADM	139,579	44,608	65,156	0	29,815
SURLUS PROP STATE	211,767	61,828	90,310	0	59,629
SURPLUS PROP FEDERAL	50,453	15,455	22,575	0	12,423
PURCHASING	682,735	226,976	331,531	0	124,228
RISK MGT ADM	14,907	0	0	0	14,907
PROPERTY INSUR	49,695	18,177	26,549	0	4,969
WORKERS COMP INS	270,419	91,723	133,974	0	44,722
LIABILITY INSUR	69,708	23,281	34,004	0	12,423
UNEMPLOYMENT COMP	1,693	688	1,005	0	0
LOSS CONTROL/INDEMN	15,232	6,190	9,042	0	0
SMALL/MINORITY	207,373	75,188	109,823	0	22,362
ADMIN HEARINGS	1,025,860	356,325	520,464	0	149,071
TREASURY AND FISCAL	496,876	183,754	268,400	0	44,722
STATE PROPERTIES	131,232	53,332	77,900	0	0
LEASING (SPACE MGMT)	87,319	30,437	44,459	0	12,423
Direct Billed	0	0	0	0	0
Total	4,831,337	1,658,920	2,423,095	0	749,322

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department DOAS INTERNAL ADM

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
CENTRAL SUPPLY	13,960	0	0	13,960
RAPID COPY	24,181	0	0	24,181
MAIL SERVICES	44,016	0	0	44,016
COURIER SERVICES	78,532	0	0	78,532
POST OFFICE	57,161	0	0	57,161
VEHICLE RENTALS	93,300	0	0	93,300
SURLUS PROP STATE	211,767	0	0	211,767
SURPLUS PROP FEDERAL	50,453	0	0	50,453
PROPERTY INSUR	49,695	0	0	49,695
WORKERS COMP INS	270,419	0	0	270,419
LIABILITY INSUR	69,708	0	0	69,708
UNEMPLOYMENT COMP	1,693	0	0	1,693
LOSS CONTROL/INDEMN	15,232	0	0	15,232
SMALL/MINORITY	207,373	0	0	207,373
TREASURY AND FISCAL SVCS	496,876	0	0	496,876
STATE PROPERTIES	131,232	0	0	131,232
LEASING (SPACE MGMT)	87,319	0	0	87,319
Department Total:	1,902,917	0	0	1,902,917
Grand Total:	1,902,917	0	0	1,902,917

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SUPPORT SERVICES ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Support Services Administration function within DOAS is responsible for providing administrative support services to the functional areas of Bulk Paper Sales (Central Supply), Rapid Copy, Mail Services, Courier Services, Post Office Operations, Motor Vehicle Rentals, Fleet Support Services, Motor Vehicle Contract Maintenance, Petroleum Operations, and the State and Federal Surplus Programs. The costs for Support Services Administration are recorded in organization 4030301000. Within the DOAS accounting records, the costs identified to this activity are reduced to zero (\$0) through an Indirect Cost – Contra Account (the costs are distributed to the operating organizations). Accordingly, the net costs (if any) have been allocated to benefiting organizations using the total employee salaries and wages of the organizations supported.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department SUPP SVCS ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	39,551			39,551
DOAS COMMISSIONER	5,649	2,314	7,963	
DOAS INTERNAL ADM	38,729	10,631	49,360	
SUPP SVCS ADM		5,757	5,757	
Total Allocated Additions:	44,378	18,702	63,080	63,080
Total To Be Allocated:	83,929	18,702		102,631

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department SUPP SVCS ADM

	Total	General & Admin	SUPP SVCS ADMIN
Wages & Benefits			
Salaries & Wages	123,870	0	123,870
Fringe Benefits	38,568	0	38,568
Other Expense & Cost			
Printing & Publications	58	0	58
Supplies & Materials	1,637	0	1,637
Rents OTRE	7,347	0	7,347
Insurance & Bonds	21	0	21
Procurement Card Purchases	(1,513)	0	(1,513)
Other Operating Expenses	2,256	0	2,256
Travel	833	0	833
Real Estate Rentals	7,874	0	7,874
Telecommunications	1,969	0	1,969
Indirect Cost - Contra Account	(143,364)	0	(143,364)
Other Revenue	(5)	0	(5)
Departmental Totals			
Total Expenditures	39,551	0	39,551
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	39,551	0	39,551
Allocation Step 1			
Inbound- All Others	44,378	0	44,378
1st Allocation	83,929	0	83,929
Allocation Step 2			
Inbound- All Others	18,702	0	18,702
2nd Allocation	18,702	0	18,702

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department SUPP SVCS ADM

	Total	General & Admin	SUPP SVCS ADMIN
Total For 000500 SUPP SVCS ADM			
Total Allocated	102,631	0	102,631

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SUPP SVCS ADM

Activity - SUPP SVCS ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SUPP SVCS ADM	123,870.10	6.8592	5,757		5,757		5,757
CENTRAL SUPPLY	32,022.96	1.7732	1,488		1,488	356	1,844
RAPID COPY	53,610.36	2.9686	2,492		2,492	596	3,088
MAIL SERVICES	88,159.50	4.8817	4,097		4,097	980	5,077
COURIER SERVICES	156,741.46	8.6794	7,285		7,285	1,743	9,028
POST OFFICE	124,838.67	6.9128	5,802		5,802	1,388	7,190
VEHICLE RENTALS	197,946.55	10.9611	9,200		9,200	2,201	11,401
FLEET SUPP SVCS	191,774.05	10.6193	8,913		8,913	2,132	11,045
SURPLUS ADM	306,289.27	16.9604	14,235		14,235	3,406	17,641
SURLUS PROP STATE	424,531.90	23.5081	19,728		19,728	4,720	24,448
SURPLUS PROP FEDERAL	106,118.73	5.8762	4,932		4,932	1,180	6,112
SubTotal	1,805,903.55	100.0000	83,929		83,929	18,702	102,631
TOTAL	1,805,903.55	100.0000	83,929		83,929	18,702	102,631

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department SUPP SVCS ADM

Receiving Department	Total	SUPP SVCS ADMIN
SUPP SVCS ADM	5,757	5,757
CENTRAL SUPPLY	1,844	1,844
RAPID COPY	3,088	3,088
MAIL SERVICES	5,077	5,077
COURIER SERVICES	9,028	9,028
POST OFFICE	7,190	7,190
VEHICLE RENTALS	11,401	11,401
FLEET SUPP SVCS	11,045	11,045
SURPLUS ADM	17,641	17,641
SURLUS PROP STATE	24,448	24,448
SURPLUS PROP FEDERAL	6,112	6,112
Direct Billed	0	0
Total	<u>102,631</u>	<u>102,631</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department SUPP SVCS ADM

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
CENTRAL SUPPLY	1,844	0	0	1,844
RAPID COPY	3,088	0	0	3,088
MAIL SERVICES	5,077	0	0	5,077
COURIER SERVICES	9,028	0	0	9,028
POST OFFICE	7,190	0	0	7,190
VEHICLE RENTALS	11,401	0	0	11,401
SURLUS PROP STATE	24,448	0	0	24,448
SURPLUS PROP FEDERAL	6,112	0	0	6,112
Department Total:	68,188	0	0	68,188
Grand Total:	68,188	0	0	68,188

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FLEET SUPPORT SERVICES
NATURE AND EXTENT OF SERVICES

The DOAS Office of Fleet Management was created by Executive Order on June 10, 2002 and became operational on July 1, 2002. It centralizes responsibility for data collection, auditing, education, oversight and guidance for fleet management functions throughout the state of Georgia. The Office of Fleet Management provides guidance and education regarding use of industry best management practices, adherence to state fleet policies and procedures, executive orders, and other regulatory programs which become recommendations for implementation of strategic changes through routine audit conducted in cooperation with state agencies and leadership. The primary mission is to ensure the state fleet is cost-effectively managed from initial acquisition of vehicles through disposal.

Fleet Support Services provides administrative support and supervision to the DOAS fleet operations, including Motor Vehicle Rentals, Motor Vehicle Contract Maintenance, and Petroleum Operations. The administrative costs recorded to organization 4030307000 have been included in this schedule. These costs have been reduced by proceeds from the Motor Fuel Tax Recovery sales and use tax proceeds. These administrative costs have been allocated to supervised organizations based on the employees' salaries and wages charged to each area.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department FLEET SUPP SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	(94,100)			(94,100)
DOAS COMMISSIONER	11,363	3,583	14,946	
DOAS INTERNAL ADM	73,618	19,954	93,572	
SUPP SVCS ADM	8,913	2,132	11,045	
FLEET SUPP SVCS		(101)	(101)	
PLAN/BUDGET SVCS		16	16	
Total Allocated Additions:	93,894	25,584	119,478	119,478
Total To Be Allocated:	(206)	25,584		25,378

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department FLEET SUPP SVCS

	Total	General & Admin	MOTOR VEH ADMIN
Wages & Benefits			
Salaries & Wages	191,774	0	191,774
Fringe Benefits	61,622	0	61,622
Other Expense & Cost			
Printing & Publications	4,040	0	4,040
Supplies & Materials	4,944	0	4,944
Repair & Maintenance	93	0	93
Insurance & Bonds	53	0	53
Other Operating Expenses	603	0	603
Travel	3,925	0	3,925
Real Estate Rentals	16,350	0	16,350
PD&F	188,175	0	188,175
Telecommunications	10,814	0	10,814
Indirect Cost	36,135	0	36,135
Motor Fuel Tax Recovery	(612,628)	0	(612,628)
Departmental Totals			
Total Expenditures	(94,100)	0	(94,100)
Deductions			
Total Deductions	0	0	0
Functional Cost	(94,100)	0	(94,100)
Allocation Step 1			
Inbound- All Others	93,894	0	93,894
1st Allocation	(206)	0	(206)
Allocation Step 2			
Inbound- All Others	25,584	0	25,584
2nd Allocation	25,584	0	25,584

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department FLEET SUPP SVCS**

GA SWCAP
Actual 2005

Version 4.0001-2

	Total	General & Admin	MOTOR VEH ADMIN
Total For 001200 FLEET SUPP SVCS			
Total Allocated	25,378	0	25,378

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department FLEET SUPP SVCS

Activity - MOTOR VEH ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VEHICLE RENTALS	197,946.55	50.7919	-105		-105	25,584	25,479
FLEET SUPP SVCS	191,774.05	49.2081	-101		-101		-101
SubTotal	389,720.60	100.0000	-206		-206	25,584	25,378
TOTAL	389,720.60	100.0000	-206		-206	25,584	25,378

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department FLEET SUPP SVCS

Receiving Department	Total	MOTOR VEH ADMIN
VEHICLE RENTALS	25,479	25,479
FLEET SUPP SVCS	(101)	(101)
Direct Billed	0	0
Total	<u>25,378</u>	<u>25,378</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department FLEET SUPP SVCS

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
VEHICLE RENTALS	25,479	0	0	25,479
Department Total:	25,479	0	0	25,479
Grand Total:	25,479	0	0	25,479

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SURPLUS ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Surplus Property Division of DOAS is responsible for the redistribution and disposal of state personal property and serves as the State Agency for Surplus Property (SASP) for the federal personal property disposal programs. State surplus property is received from state entities once it is no longer needed by the owning agency. The property is displayed and made available to state and local governments, and certain eligible nonprofit organizations through the Surplus website. Federal surplus property is received from the U. S. General Services Administration (GSA) and other federal entities for redistribution to state and local governments, and certain eligible nonprofit organizations. Federal surplus property is allocated by GSA on a competitive basis to all states.

Organization 4030311000 includes the administrative costs for the Surplus & Supply Administration. The administrative costs have been allocated to State and Federal Surplus Property operations based on the employees' salaries and wages charged to each area.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department SURPLUS ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	427,091			427,091
DOAS COMMISSIONER	16,641	5,722	22,363	
DOAS INTERNAL ADM	109,721	29,858	139,579	
SUPP SVCS ADM	14,235	3,406	17,641	
Total Allocated Additions:	140,597	38,986	179,583	179,583
Total To Be Allocated:	567,688	38,986		606,674

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department SURPLUS ADM

	Total	General & Admin	SURPLUS PROP ADMIN
Wages & Benefits			
Salaries & Wages	306,289	0	306,289
Fringe Benefits	96,318	0	96,318
Other Expense & Cost			
Motor Vehicle Expenses	686	0	686
Printing & Publications	4,808	0	4,808
Supplies & Materials	5,104	0	5,104
Insurance & Bonds	72	0	72
Other Operating Expenses	11,787	0	11,787
Travel	1,018	0	1,018
Telecommunications	1,009	0	1,009
Departmental Totals			
Total Expenditures	427,091	0	427,091
Deductions			
Total Deductions	0	0	0
Functional Cost			
Functional Cost	427,091	0	427,091
Allocation Step 1			
Inbound- All Others	140,597	0	140,597
1st Allocation	567,688	0	567,688
Allocation Step 2			
Inbound- All Others	38,986	0	38,986
2nd Allocation	38,986	0	38,986
Total For 001500 SURPLUS ADM			
Total Allocated	606,674	0	606,674

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SURPLUS ADM

Activity - SURPLUS PROP ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SURLUS PROP STATE	424,531.90	80.0021	454,163		454,163	31,190	485,353
SURPLUS PROP FEDERAL	106,118.73	19.9979	113,525		113,525	7,796	121,321
SubTotal	530,650.63	100.0000	567,688		567,688	38,986	606,674
TOTAL	530,650.63	100.0000	567,688		567,688	38,986	606,674

Allocation Basis: DOAS SURPLUS PROPERTY SALARIES

Allocation Source: FINANCIAL RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department SURPLUS ADM

Receiving Department	TotalSURPLUS PROP ADMIN	
SURLUS PROP STATE	485,353	485,353
SURPLUS PROP FEDERAL	121,321	121,321
Direct Billed	0	0
Total	<u>606,674</u>	<u>606,674</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department SURPLUS ADM

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
SURLUS PROP STATE	485,353	0	0	485,353
SURPLUS PROP FEDERAL	121,321	0	0	121,321
Department Total:	606,674	0	0	606,674
Grand Total:	606,674	0	0	606,674

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PURCHASING
NATURE AND EXTENT OF SERVICES

DOAS is the agency of the State of Georgia charged with the responsibility for the establishment and administration of contracts, leases, purchase orders or other agreements for the procurement of supplies, materials, equipment, services and construction for other agencies of the State. All State agencies, departments and institutions are required to purchase through the Department of Administrative Services unless specifically exempted by statute or Departmental regulation. The Purchasing Division of DOAS is responsible for the overall administration of Procurement Services.

The Purchasing Division is specifically authorized and required to:

- ◆ Contract for all supplies, materials, equipment, construction, or services required by the State that are not exempted by statute.
- ◆ Determine total State requirements for any given commodity and to establish terms, contracts, and consolidated purchases for use by one or more State agencies.
- ◆ Establish and adopt rules and regulations implementing State procurement of supplies, materials, equipment, services, and construction.
- ◆ Open all sealed bids publicly and to maintain purchase records that are open to public inspection.

For cost allocation purposes, the Purchasing costs included in this schedule are comprised of the following organizations:

- | | |
|------------------------------------|---|
| ◆ State Purchasing (4030402000) | ◆ Procurement Support (4030403300) |
| ◆ State Purchasing (4030403000) | ◆ Training and Compliance (4030403400) |
| ◆ Procurement (4030403100) | ◆ Purchasing Card (403043500) |
| ◆ Statewide Contracts (4030403200) | ◆ Service Contract Maintenance (4030404000) |

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PURCHASING (*continued*)
NATURE AND EXTENT OF SERVICES

The State Purchasing Division of DOAS is directly funded through General Fund appropriations passed by the State Legislature, in addition to revenues received from purchasing card rebates. In accordance with 2 CFR Part 225, the total Purchasing costs have been reduced by the amount of purchasing card rebates received.

The net Purchasing costs have been allocated to the State agencies receiving the services based on the number of purchasing transactions processed compared to the grand total of all purchasing transactions processed. The transaction data, by department, is generated and consolidated annually by the Purchasing Division.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department PURCHASING

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,165,460			2,165,460
P-Card Rebate Pmts to Others	(1,390,423)			
Total Deductions:	(1,390,423)			(1,390,423)
DOAS COMMISSIONER	80,481	29,114	109,595	
DOAS INTERNAL ADM	536,406	146,329	682,735	
PLAN/BUDGET SVCS		262	262	
Total Allocated Additions:	616,887	175,705	792,592	792,592
Total To Be Allocated:	1,391,924	175,705		1,567,629

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	PROCUREMENT
Wages & Benefits			
Salaries & Wages	1,530,311	0	1,530,311
Fringe Benefits	479,561	0	479,561
Other Expense & Cost			
Printing & Publications	2,971	0	2,971
Supplies & Materials	22,197	0	22,197
Repair & Maintenance	5,950	0	5,950
Equipment - Not Capitalized	1,867	0	1,867
Rents OTRE	5,184	0	5,184
Insurance & Bonds	268	0	268
Freight	10	0	10
Other Operating Expenses	17,623	0	17,623
Travel	6,588	0	6,588
Real Estate Rentals	118,596	0	118,596
PD&F	141,225	0	141,225
Contracts	49,977	0	49,977
Telecommunications	31,087	0	31,087
S&S - Photocopies	(2,980)	0	(2,980)
Purchasing Card Rebates	(1,635,398)	0	(1,635,398)
*P-Card Rebate Pmts to Others	1,390,423	1,390,423	0
Departmental Totals			
Total Expenditures	2,165,460	1,390,423	775,037
Deductions			
Total Deductions	(1,390,423)	(1,390,423)	0
Functional Cost			
Functional Cost	775,037	0	775,037
Allocation Step 1			
Inbound- All Others	616,887	0	616,887
1st Allocation	1,391,924	0	1,391,924

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING

	Total	General & Admin	PROCUREMENT
Allocation Step 2			
Inbound- All Others	175,705	0	175,705
2nd Allocation	175,705	0	175,705
Total For 001800 PURCHASING			
Total Allocated	1,567,629	0	1,567,629

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	272	0.1037	1,443		1,443		1,443
WORKERS COMP INS	298	0.1136	1,581		1,581	200	1,781
SEC OF ST ADM	606	0.2310	3,215		3,215	406	3,621
AUDITS ADM	118	0.0450	626		626	79	705
MERIT SYSTEM (PERSONNEL)	149	0.0568	791		791	100	891
GA TECHNOLOGY AUTHORITY	1,192	0.4544	6,325		6,325	799	7,124
AGRICULTURE	4,723	1.8004	25,060		25,060	3,167	28,227
BANKING AND FINANCE	43	0.0164	228		228	29	257
COMMUNITY AFFAIRS	2,787	1.0624	14,788		14,788	1,869	16,657
COMMUNITY HEALTH	587	0.2238	3,115		3,115	394	3,509
CORRECTIONS	28,585	10.8965	151,672		151,672	19,166	170,838
DEFENSE	5,490	2.0928	29,130		29,130	3,681	32,811
EDUCATION	5,082	1.9372	26,965		26,965	3,407	30,372
FORESTRY COMMISSION	3,029	1.1546	16,072		16,072	2,031	18,103
GA BUREAU OF INVESTIGATION	1,353	0.5158	7,179		7,179	907	8,086
GENERAL ASSEMBLY	3	0.0011	16		16	2	18
GOVERNOR	1,785	0.6804	9,471		9,471	1,197	10,668
HUMAN RESOURCES	24,971	9.5189	132,496		132,496	16,743	149,239
INDUSTRY/TRADE	680	0.2592	3,608		3,608	456	4,064
INSURANCE	39	0.0149	207		207	26	233
JUDICIAL BRANCH	1,532	0.5840	8,129		8,129	1,027	9,156
JUVENILE JUSTICE	4,498	1.7146	23,866		23,866	3,016	26,882
LAW DEPARTMENT	329	0.1254	1,746		1,746	221	1,967
MOTOR VEHICLE SAFETY	1,432	0.5459	7,598		7,598	960	8,558
NATURAL RESOURCES	6,186	2.3581	32,823		32,823	4,148	36,971
PARDONS/PAROLEES	1,330	0.5070	7,057		7,057	892	7,949
PUBLIC SAFETY	5,420	2.0661	28,758		28,758	3,634	32,392
REVENUE	446	0.1700	2,366		2,366	299	2,665
SCHOOL READINESS	308	0.1174	1,634		1,634	207	1,841
SUBSEQUENT INJURY TRUST	39	0.0149	207		207	26	233

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TECH/ADULT ED	55,352	21.1002	293,692		293,692	37,108	330,800
TRANSPORTATION	11,630	4.4333	61,709		61,709	7,798	69,507
VETERAN SERVICE	562	0.2142	2,982		2,982	377	3,359
ABAC	777	0.2962	4,123		4,123	521	4,644
ALBANY STATE UNIVERSITY	2,528	0.9637	13,414		13,414	1,695	15,109
ARMSTRONG ATLANTIC STATE	1,456	0.5550	7,726		7,726	976	8,702
ATLANTA METROPOLITAN COLLEGE	1,725	0.6576	9,153		9,153	1,157	10,310
AUGUSTA STATE UNIVERSITY	2,052	0.7822	10,888		10,888	1,376	12,264
BAINBRIDGE COLLEGE	866	0.3301	4,595		4,595	581	5,176
CLAYTON COLLEGE & STATE	226	0.0862	1,199		1,199	152	1,351
COASTAL GA COMMUNITY COLLEGE	388	0.1479	2,059		2,059	260	2,319
COLUMBUS STATE UNIVERSITY	3,646	1.3898	19,346		19,346	2,445	21,791
DALTON STATE COLLEGE	468	0.1784	2,483		2,483	314	2,797
DARTON COLLEGE	2,675	1.0197	14,194		14,194	1,794	15,988
FORT VALLEY STATE UNIVERSITY	1,250	0.4765	6,632		6,632	838	7,470
GAINESVILLE COLLEGE	643	0.2451	3,412		3,412	431	3,843
GA COLLEGE & STATE UNIVERSITY	3,064	1.1680	16,258		16,258	2,054	18,312
GEORGIA HIGHANDS COLLEGE	2,303	0.8779	12,220		12,220	1,544	13,764
GA PERIMETER COLLEGE	744	0.2836	3,948		3,948	499	4,447
GEORGIA SOUTHERN UNIVERSITY	1,038	0.3957	5,508		5,508	696	6,204
GEORGIA SOUTHWESTERN STATE	477	0.1818	2,531		2,531	320	2,851
GEORGIA STATE UNIVERSITY	2,150	0.8196	11,408		11,408	1,442	12,850
GORDON COLLEGE	703	0.2680	3,730		3,730	471	4,201
KENNESAW STATE UNIVERSITY	6,381	2.4324	33,857		33,857	4,278	38,135
MACON STATE COLLEGE	717	0.2733	3,804		3,804	481	4,285
MEDICAL COLLEGE OF GEORGIA	20,565	7.8393	109,118		109,118	13,788	122,906
MIDDLE GEORGIA COLLEGE	537	0.2047	2,849		2,849	360	3,209
NORTH GEORGIA COLLEGE & STATE	1,355	0.5165	7,190		7,190	908	8,098
SOUTH GEORGIA COLLEGE	152	0.0579	807		807	102	909
STATE UNIVERSITY OF WEST GA	2,804	1.0689	14,878		14,878	1,880	16,758

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PURCHASING

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
UNIVERSITY OF GEORGIA	26,430	10.0751	140,237		140,237	17,721	157,958
VALDOSTA STATE UNIVERSITY	466	0.1776	2,473		2,473	312	2,785
WAYCROSS COLLEGE	271	0.1033	1,438		1,438	182	1,620
ALL OTHER	2,618	0.9980	13,891		13,891	1,755	15,646
SubTotal	262,331	100.0000	1,391,924		1,391,924	175,705	1,567,629
TOTAL	262,331	100.0000	1,391,924		1,391,924	175,705	1,567,629

Allocation Basis: PURCHASE TRANSACTIONS BY AGENCY

Allocation Source: STATE PURCHASING DIVISION

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT
DOAS COMMISSIONER	1,443	1,443
WORKERS COMP INS	1,781	1,781
SEC OF ST ADM	3,621	3,621
AUDITS ADM	705	705
MERIT SYSTEM	891	891
GA TECHNOLOGY	7,124	7,124
AGRICULTURE	28,227	28,227
BANKING AND FINANCE	257	257
COMMUNITY AFFAIRS	16,657	16,657
COMMUNITY HEALTH	3,509	3,509
CORRECTIONS	170,838	170,838
DEFENSE	32,811	32,811
EDUCATION	30,372	30,372
FORESTRY COMMISSION	18,103	18,103
GA BUREAU OF	8,086	8,086
GENERAL ASSEMBLY	18	18
GOVERNOR	10,668	10,668
HUMAN RESOURCES	149,239	149,239
INDUSTRY/TRADE	4,064	4,064
INSURANCE	233	233
JUDICIAL BRANCH	9,156	9,156
JUVENILE JUSTICE	26,882	26,882
LAW DEPARTMENT	1,967	1,967
MOTOR VEHICLE SAFETY	8,558	8,558
NATURAL RESOURCES	36,971	36,971
PARDONS/PAROLE	7,949	7,949
PUBLIC SAFETY	32,392	32,392
REVENUE	2,665	2,665
SCHOOL READINESS	1,841	1,841
SUBSEQUENT INJURY	233	233
TECH/ADULT ED	330,800	330,800
TRANSPORTATION	69,507	69,507
VETERAN SERVICE	3,359	3,359



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT
ABAC	4,644	4,644
ALBANY STATE UNIVERSITY	15,109	15,109
ARMSTRONG ATLANTIC	8,702	8,702
ATLANTA METROPOLITAN	10,310	10,310
AUGUSTA STATE	12,264	12,264
BAINBRIDGE COLLEGE	5,176	5,176
CLAYTON COLLEGE &	1,351	1,351
COASTAL GA COMMUNITY	2,319	2,319
COLUMBUS STATE	21,791	21,791
DALTON STATE COLLEGE	2,797	2,797
DARTON COLLEGE	15,988	15,988
FORT VALLEY STATE	7,470	7,470
GAINESVILLE COLLEGE	3,843	3,843
GA COLLEGE & STATE	18,312	18,312
GEORGIA HIGHANDS	13,764	13,764
GA PERIMETER COLLEGE	4,447	4,447
GEORGIA SOUTHERN	6,204	6,204
GEORGIA SOUTHWESTERN	2,851	2,851
GEORGIA STATE	12,850	12,850
GORDON COLLEGE	4,201	4,201
KENNESAW STATE	38,135	38,135
MACON STATE COLLEGE	4,285	4,285
MEDICAL COLLEGE OF	122,906	122,906
MIDDLE GEORGIA COLLEGE	3,209	3,209
NORTH GEORGIA COLLEGE	8,098	8,098
SOUTH GEORGIA COLLEGE	909	909
STATE UNIVERSITY OF	16,758	16,758
UNIVERSITY OF GEORGIA	157,958	157,958
VALDOSTA STATE	2,785	2,785
WAYCROSS COLLEGE	1,620	1,620
ALL OTHER	15,646	15,646

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PURCHASING

Receiving Department	Total	PROCUREMENT
Direct Billed	0	0
Total	<u>1,567,629</u>	<u>1,567,629</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department PURCHASING

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
AGRICULTURE	28,227	54,126	(25,899)	2,328
BANKING AND FINANCE	257	539	(282)	(25)
COMMUNITY AFFAIRS	16,657	31,704	(15,047)	1,610
COMMUNITY HEALTH	3,509	6,864	(3,355)	154
CORRECTIONS	170,838	389,153	(218,315)	(47,477)
DEFENSE	32,811	63,746	(30,935)	1,876
EDUCATION	30,372	54,677	(24,305)	6,067
GA BUREAU OF INVESTIGATION	8,086	29,913	(21,827)	(13,741)
HUMAN RESOURCES	149,239	292,275	(143,036)	6,203
INDUSTRY/TRADE	4,064	8,956	(4,892)	(828)
INSURANCE	233	852	(619)	(386)
JUVENILE JUSTICE	26,882	134,833	(107,951)	(81,069)
LAW DEPARTMENT	1,967	5,750	(3,783)	(1,816)
NATURAL RESOURCES	36,971	74,869	(37,898)	(927)
PARDONS/PAROLES	7,949	23,399	(15,450)	(7,501)
PUBLIC SAFETY	32,392	77,550	(45,158)	(12,766)
PUBLIC SERVICE COMM	0	1,378	(1,378)	(1,378)
REVENUE	2,665	7,365	(4,700)	(2,035)
SCHOOL READINESS	1,841	1,303	538	2,379
SUBSEQUENT INJURY TRUST	233	376	(143)	90
TECH/ADULT ED	330,800	48,101	282,699	613,499
TRANSPORTATION	69,507	108,903	(39,396)	30,111
VETERAN SERVICE	3,359	8,518	(5,159)	(1,800)
ABAC	4,644	16,748	(12,104)	(7,460)
ALBANY STATE UNIVERSITY	15,109	63,245	(48,136)	(33,027)
ARMSTRONG ATLANTIC STATE UNIVERSITY	8,702	40,209	(31,507)	(22,805)
ATLANTA METROPOLITAN COLLEGE	10,310	22,547	(12,237)	(1,927)



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department PURCHASING

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
AUGUSTA STATE UNIVERSITY	12,264	20,593	(8,329)	3,935
CLAYTON COLLEGE & STATE UNIVERSITY	1,351	12,814	(11,463)	(10,112)
COASTAL GA COMMUNITY COLLEGE	2,319	6,664	(4,345)	(2,026)
COLUMBUS STATE UNIVERSITY	21,791	39,871	(18,080)	3,711
DALTON STATE COLLEGE	2,797	2,731	66	2,863
DARTON COLLEGE	15,988	34,760	(18,772)	(2,784)
FLOYD COLLEGE	0	23,512	(23,512)	(23,512)
FORT VALLEY STATE UNIVERSITY	7,470	17,286	(9,816)	(2,346)
GA COLLEGE & STATE UNIVERSITY	18,312	35,136	(16,824)	1,488
GA PERIMETER COLLEGE	4,447	7,090	(2,643)	1,804
GEORGIA SOUTHERN UNIVERSITY	6,204	9,733	(3,529)	2,675
GEORGIA STATE UNIVERSITY	12,850	27,069	(14,219)	(1,369)
GORDON COLLEGE	4,201	24,852	(20,651)	(16,450)
KENNESAW STATE UNIVERSITY	38,135	29,850	8,285	46,420
MACON STATE COLLEGE	4,285	1,478	2,807	7,092
MEDICAL COLLEGE OF GEORGIA	122,906	289,945	(167,039)	(44,133)
NORTH GEORGIA COLLEGE & STATE UNIVERSITY	8,098	20,055	(11,957)	(3,859)
SOUTH GEORGIA COLLEGE	909	1,967	(1,058)	(149)
STATE UNIVERSITY OF WEST GA	16,758	46,184	(29,426)	(12,668)
UNIVERSITY OF GEORGIA	157,958	413,492	(255,534)	(97,576)
VALDOSTA STATE UNIVERSITY	2,785	8,793	(6,008)	(3,223)
WAYCROSS COLLEGE	1,620	4,985	(3,365)	(1,745)
WORKERS COMP INS	1,781	0	0	1,781
MERIT SYSTEM (PERSONNEL)	891	0	0	891
GA TECHNOLOGY AUTHORITY	7,124	0	0	7,124
FORESTRY COMMISSION	18,103	0	0	18,103
GENERAL ASSEMBLY	18	0	0	18



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department PURCHASING

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
GOVERNOR	10,668	0	0	10,668
JUDICIAL BRANCH	9,156	0	0	9,156
MOTOR VEHICLE SAFETY	8,558	0	0	8,558
BAINBRIDGE COLLEGE	5,176	0	0	5,176
GAINESVILLE COLLEGE	3,843	0	0	3,843
GEORGIA HIGHANDS COLLEGE	13,764	0	0	13,764
GEORGIA SOUTHWESTERN STATE	2,851	0	0	2,851
MIDDLE GEORGIA COLLEGE	3,209	0	0	3,209
ALL OTHER	15,646	0	0	15,646
Department Total:	1,561,860	2,646,759	(1,185,687)	376,173
Grand Total:	1,561,860	2,646,759	(1,185,687)	376,173

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
RISK MANAGEMENT ADMINISTRATION
NATURE AND EXTENT OF SERVICES

Risk Management Services (RMS) of DOAS serves Georgia state agencies and employees by providing insurance coverage, managing and administering claims to ensure appropriate resolution, cost-effectiveness, identifying loss exposures, and promoting loss control. Through these efforts, RMS assures good stewardship of state funds and the protection of state assets.

This schedule includes the costs of the Risk Management Administration organization (4030501000). Within the DOAS accounting records, the costs for Risk Management Administration are reduced to zero (\$0) through an Indirect Cost – Contra Account (the costs are distributed to the operating funds/organizations). Accordingly, the net costs (if any) have been allocated to benefiting funds/organizations using the total employee salaries and wages identified to each of the risk management operations, including the Property Insurance Program (4030502000), Workers' Comp, Unemployment, Indemnification Program (4030503000), Liability Insurance Program (4030504000), Unemployment Compensation Program (4030505000), Loss Control Program (4030506000), and the Georgia State Indemnification Program (4030507000).

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department RISK MGT ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
EQUIP DEPRECIATION	864		864	
DOAS COMMISSIONER	2,276		2,276	
DOAS INTERNAL ADM	11,870	3,037	14,907	
Total Allocated Additions:	15,010	3,037	18,047	18,047
Total To Be Allocated:	15,010	3,037		18,047

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department RISK MGT ADM

	Total	General & Admin	RISK MGMT ADMIN
Other Expense & Cost			
Unemployment Insurance	201	0	201
Assessments by Merit System	603	0	603
Printing & Publications	2,381	0	2,381
Supplies & Materials	120,440	0	120,440
Repair & Maintenance	1,149	0	1,149
Rents OTRE	22,566	0	22,566
Insurance & Bonds	25	0	25
Freight	137	0	137
Other Operating Expenses	10,003	0	10,003
Travel	1,055	0	1,055
Real Estate Rentals	21,077	0	21,077
PD&F	223,893	0	223,893
Telecommunications	16,328	0	16,328
Indirect Cost - Contra Account	(419,858)	0	(419,858)
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Functional Cost	0	0	0
Allocation Step 1			
Inbound- All Others	15,010	0	15,010
1st Allocation	15,010	0	15,010
Allocation Step 2			
Inbound- All Others	3,037	0	3,037
2nd Allocation	3,037	0	3,037

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department RISK MGT ADM

	Total	General & Admin	RISK MGMT ADMIN
Total For 001900 RISK MGT ADM			
Total Allocated	18,047	0	18,047

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department RISK MGT ADM

Activity - RISK MGMT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSUR	124,801.40	12.9776	1,948		1,948	394	2,342
WORKERS COMP INS	629,789.58	65.4894	9,830		9,830	1,989	11,819
LIABILITY INSUR	159,847.75	16.6219	2,495		2,495	505	3,000
UNEMPLOYMENT COMP	4,722.89	0.4911	74		74	15	89
LOSS CONTROL/INDEMN	42,506.10	4.4200	663		663	134	797
SubTotal	961,667.72	100.0000	15,010		15,010	3,037	18,047
TOTAL	961,667.72	100.0000	15,010		15,010	3,037	18,047

Allocation Basis: EMPLOYEE SALARIES OF SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department RISK MGT ADM

Receiving Department	Total	RISK MGMT ADMIN
PROPERTY INSUR	2,342	2,342
WORKERS COMP INS	11,819	11,819
LIABILITY INSUR	3,000	3,000
UNEMPLOYMENT COMP	89	89
LOSS CONTROL/INDEMN	797	797
Direct Billed	0	0
Total	<u>18,047</u>	<u>18,047</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department RISK MGT ADM

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
PROPERTY INSUR	2,342	0	0	2,342
WORKERS COMP INS	11,819	0	0	11,819
LIABILITY INSUR	3,000	0	0	3,000
UNEMPLOYMENT COMP	89	0	0	89
LOSS CONTROL/INDEMN	797	0	0	797
Department Total:	18,047	0	0	18,047
Grand Total:	18,047	0	0	18,047

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
OFFICE OF ADMINISTRATIVE HEARINGS
NATURE AND EXTENT OF SERVICES

The Office of State Administrative Hearings (OSAH) is an attached agency to the DOAS. OSAH was created by statute and empowered to conduct the initial or final hearing in contested cases for a number of other state agencies. Unless otherwise exempted or excluded, contested cases that are not presided over by an agency head or board or body which is the ultimate decision maker, are to be conducted by OSAH. Any other state agency is authorized to contract with OSAH for the conduct of initial hearings. In addition, a state agency may provide by statute or rule for OSAH to conduct final hearings on the agency's behalf.

The costs of OSAH are accounted for within the DOAS accounting records in organization 4035100000. These costs have been allocated to benefiting state agencies using the number of cases received for each department. The costs allocated to each agency have been reduced by the amount of direct billed revenues received from the respective agencies during the fiscal year.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department ADMIN HEARINGS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	4,155,762			4,155,762
Capital Lease - Principal	(1,149)			
Total Deductions:	(1,149)			(1,149)
EQUIP DEPRECIATION	19,300		19,300	
DOAS COMMISSIONER	119,331	45,706	165,037	
DOAS INTERNAL ADM	805,503	220,357	1,025,860	
PLAN/BUDGET SVCS		144	144	
Total Allocated Additions:	944,134	266,207	1,210,341	1,210,341
Total To Be Allocated:	5,098,747	266,207		5,364,954

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department ADMIN HEARINGS

	Total	General & Admin	ADMIN HEARINGS
Wages & Benefits			
Salaries & Wages	2,446,610	0	2,446,610
Fringe Benefits	746,322	0	746,322
Other Expense & Cost			
Motor Vehicle Expenses	877	0	877
Printing & Publications	15,469	0	15,469
Supplies & Materials	164,379	0	164,379
Repairs & Maintenance	29,481	0	29,481
Equipment - Not Capitalized	39,324	0	39,324
Water and Sewage	7	0	7
Energy	7	0	7
Rents OTRE	24,607	0	24,607
Insurance & Bonds	360	0	360
Freight	153	0	153
Procurement Card Purchases	28	0	28
Other Operating Expenses	55,218	0	55,218
Travel	62,269	0	62,269
Real Estate Rentals	274,163	0	274,163
PD&F	215,055	0	215,055
Contracts	2,897	0	2,897
Software	20,780	0	20,780
Telecommunications	56,692	0	56,692
*Capital Lease - Principal	1,149	1,149	0
Capital Lease - Interest	8	0	8
Other Revenue	(93)	0	(93)
Departmental Totals			
Total Expenditures	4,155,762	1,149	4,154,613
Deductions			
Total Deductions	(1,149)	(1,149)	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department ADMIN HEARINGS

	Total	General & Admin	ADMIN HEARINGS
Functional Cost	4,154,613	0	4,154,613
Allocation Step 1			
Inbound- All Others	944,134	0	944,134
1st Allocation	5,098,747	0	5,098,747
Allocation Step 2			
Inbound- All Others	266,207	0	266,207
2nd Allocation	266,207	0	266,207
Total For 002600 ADMIN HEARINGS			
Total Allocated	5,364,954	0	5,364,954

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department ADMIN HEARINGS

Activity - ADMIN HEARINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MERIT SYSTEM (PERSONNEL)	95	0.3407	17,369		17,369	907	18,276
BANKING AND FINANCE	16	0.0574	2,925	-4,986	-2,061	153	-1,908
COMMUNITY HEALTH	143	0.5128	26,146	-34,434	-8,288	1,365	-6,923
CORRECTIONS	1	0.0036	183	-826	-643	10	-633
EARLY CARE AND LEARN	37	0.1327	6,765	-195	6,570	353	6,923
EDUCATION	114	0.4088	20,843	-152,788	-131,945	1,088	-130,857
HUMAN RESOURCES	12,196	43.7336	2,229,868	-84,971	2,144,897	116,422	2,261,319
INSURANCE	10	0.0359	1,828		1,828	95	1,923
LABOR	133	0.4769	24,317	-103,312	-78,995	1,270	-77,725
MOTOR VEHICLE SAFETY	14,652	52.5406	2,678,913		2,678,913	139,866	2,818,779
NATURAL RESOURCES	63	0.2259	11,519	-41,431	-29,912	601	-29,311
REGENTS (BOARD OF)	1	0.0036	183	-2,106	-1,923	10	-1,913
REVENUE	27	0.0968	4,937	-9,936	-4,999	258	-4,741
TRANSPORTATION	11	0.0394	2,011	-243,150	-241,139	105	-241,034
ALL OTHER	388	1.3913	70,940	-174,615	-103,675	3,704	-99,971
SubTotal	27,887	100.0000	5,098,747	-852,750	4,245,997	266,207	4,512,204
Direct Billed				852,750	852,750		852,750
TOTAL	27,887	100.0000	5,098,747		5,098,747	266,207	5,364,954

Allocation Basis: CASES RECEIVED FOR EACH DEPARTMENT

Allocation Source: ADMINISTRATIVE HEARING REPORT OF CASES RECEIVED

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department ADMIN HEARINGS

Receiving Department	Total	ADMIN HEARINGS
MERIT SYSTEM	18,276	18,276
BANKING AND FINANCE	(1,908)	(1,908)
COMMUNITY HEALTH	(6,923)	(6,923)
CORRECTIONS	(633)	(633)
EARLY CARE AND LEARN	6,923	6,923
EDUCATION	(130,857)	(130,857)
HUMAN RESOURCES	2,261,319	2,261,319
INSURANCE	1,923	1,923
LABOR	(77,725)	(77,725)
MOTOR VEHICLE SAFETY	2,818,779	2,818,779
NATURAL RESOURCES	(29,311)	(29,311)
REGENTS (BOARD OF)	(1,913)	(1,913)
REVENUE	(4,741)	(4,741)
TRANSPORTATION	(241,034)	(241,034)
ALL OTHER	(99,971)	(99,971)
Direct Billed	852,750	852,750
Total	<u>5,364,954</u>	<u>5,364,954</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department ADMIN HEARINGS

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
AGRICULTURE	0	2,131	(2,131)	(2,131)
COMMUNITY HEALTH	(6,923)	131,847	(138,770)	(145,693)
EDUCATION	(130,857)	114,760	(245,617)	(376,474)
HUMAN RESOURCES	2,261,319	2,207,003	54,316	2,315,635
JUVENILE JUSTICE	0	975	(975)	(975)
LABOR	(77,725)	75,535	(153,260)	(230,985)
NATURAL RESOURCES	(29,311)	126,451	(155,762)	(185,073)
PUBLIC SAFETY	0	557	(557)	(557)
REVENUE	(4,741)	28,297	(33,038)	(37,779)
SCHOOL READINESS	0	3,586	(3,586)	(3,586)
TECH/ADULT ED	0	1,358	(1,358)	(1,358)
TRANSPORTATION	(241,034)	4,735	(245,769)	(486,803)
MERIT SYSTEM (PERSONNEL)	18,276	0	0	18,276
EARLY CARE AND LEARN	6,923	0	0	6,923
INSURANCE	1,923	0	0	1,923
MOTOR VEHICLE SAFETY	2,818,779	0	0	2,818,779
Department Total:	<u>4,616,629</u>	<u>2,697,235</u>	<u>(926,507)</u>	<u>3,690,122</u>
Grand Total:	4,616,629	2,697,235	(926,507)	3,690,122

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SECRETARY OF STATE ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Georgia Secretary of State is comprised of the following divisions:

- | | |
|----------------------|---------------------------------|
| ◆ Administration | ◆ Drugs & Narcotics |
| ◆ Archives & History | ◆ State Ethics |
| ◆ Capital Education | ◆ Holocaust Commission |
| ◆ Corporations | ◆ Professional Licensing Boards |
| ◆ Elections | ◆ Real Estate Commission |
| ◆ Securities | |

This schedule includes the costs of the Administration Division. In keeping with the overall administrative and supervisory responsibility of this office, these costs have been allocated to the divisions comprising the department based on the total personal services costs identified to each division.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department SEC OF ST ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	5,406,019			5,406,019
EQUIP DEPRECIATION	39,297		39,297	
PURCHASING	3,215	406	3,621	
ARCHIVES		82,350	82,350	
PLAN/BUDGET SVCS		197	197	
PERF/FIN AUDITS		1,961	1,961	
Total Allocated Additions:	42,512	84,914	127,426	127,426
Total To Be Allocated:	5,448,531	84,914		5,533,445

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department SEC OF ST ADM

	Total	General & Admin	SEC OF ST ADMIN
Other Expense & Cost			
Personal Services	4,000,224	0	4,000,224
Regular Operating	728,119	0	728,119
Travel	31,349	0	31,349
Real Estate Rental	368,678	0	368,678
Telecommunications	106,616	0	106,616
Per Diem & Fees	49,253	0	49,253
Contracts	121,780	0	121,780
Departmental Totals			
Total Expenditures	5,406,019	0	5,406,019
Deductions			
Total Deductions	0	0	0
Functional Cost	5,406,019	0	5,406,019
Allocation Step 1			
Inbound- All Others	42,512	0	42,512
1st Allocation	5,448,531	0	5,448,531
Allocation Step 2			
Inbound- All Others	84,914	0	84,914
2nd Allocation	84,914	0	84,914
Total For 003000 SEC OF ST ADM			
Total Allocated	5,533,445	0	5,533,445

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC OF ST ADM

Activity - SEC OF ST ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ARCHIVES	2,461,905.80	14.8314	808,095		808,095	12,594	820,689
SEC OF ST OTHER	14,137,348.49	85.1686	4,640,436		4,640,436	72,320	4,712,756
SubTotal	16,599,254.29	100.0000	5,448,531		5,448,531	84,914	5,533,445
TOTAL	16,599,254.29	100.0000	5,448,531		5,448,531	84,914	5,533,445

Allocation Basis: PERSONAL SERVICES COSTS FOR SECTIONS SUPERVISED

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department SEC OF ST ADM

Receiving Department	Total	SEC OF ST ADMIN
ARCHIVES	820,689	820,689
SEC OF ST OTHER	4,712,756	4,712,756
Direct Billed	0	0
Total	<u>5,533,445</u>	<u>5,533,445</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department SEC OF ST ADM

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
SEC OF ST OTHER	4,712,756	0	0	4,712,756
Department Total:	4,712,756	0	0	4,712,756
Grand Total:	4,712,756	0	0	4,712,756

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SECRETARY OF STATE ARCHIVES
NATURE AND EXTENT OF SERVICES

The Archives and History Division of the Office of the Secretary of State is charged with the responsibility for the management and storage of all State of Georgia records. The division develops the rules and regulations, administers programs to prepare retention schedules for all government records, issues publications on records management techniques, provides training programs for all State personnel, conducts studies for State agencies on improving records systems, consults with agency personnel on improving files systems, advises agency users on the selecting and implementing of microfilm systems, and operates the State Record Center. The division is comprised of the following functional operations:

- ◆ Archives & History
- ◆ State Records Center
- ◆ Georgia Historical Advisory Board

For cost allocation purposes, only the costs of the State Records Center have been included in this schedule for allocation to benefiting state agencies. Accordingly, the following functions have been established:

- ◆ **State Records** – the State Records Center stores the inactive records of state agencies until they have reached the end of their retention period. These services are provided to all agencies of State government without cost. The records management and storage function is directly funded through appropriations made by the State Legislature. These costs have been allocated to State agencies using each agency's volume in cubic feet of records stored for all State agencies. The cubic feet of records stored was taken from information prepared by the Archives and History Division and represented the holdings as of January 2005.
- ◆ **Archives Other** – this function includes the costs identified to the Archives and History and Georgia Historical Advisory Board functions and have been allocated to a grantee titled "Secretary of State Other." These costs are not allocated to other Georgia state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department ARCHIVES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	6,394,596			6,394,596
SEC OF ST ADM	808,095	12,594	820,689	
PLAN/BUDGET SVCS		256	256	
Total Allocated Additions:	808,095	12,850	820,945	820,945
Total To Be Allocated:	7,202,691	12,850		7,215,541

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department ARCHIVES

	Total	General & Admin	STATE RECORDS	ARCHIVES OTHER
Other Expense & Cost				
Personal Services	2,461,906	0	219,978	2,241,928
Regular Operating	881,426	0	14,367	867,059
Travel	10,252	0	0	10,252
Equipment Purchases	22,442	0	0	22,442
Computer Charges	45,987	0	0	45,987
Real Estate Rental	2,722,675	0	408,790	2,313,885
Telecommunications	70,924	0	11,165	59,759
Per Diem & Fees	26,980	0	905	26,075
Contracts	152,004	0	1,504	150,500
Departmental Totals				
Total Expenditures	6,394,596	0	656,709	5,737,887
Deductions				
Total Deductions	0	0	0	0
Functional Cost	6,394,596	0	656,709	5,737,887
Allocation Step 1				
Inbound- All Others	808,095	0	72,205	735,890
1st Allocation	7,202,691	0	728,914	6,473,777
Allocation Step 2				
Inbound- All Others	12,850	0	1,148	11,702
2nd Allocation	12,850	0	1,148	11,702
Total For 003100 ARCHIVES				
Total Allocated	7,215,541	0	730,062	6,485,479

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department ARCHIVES

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	962.00	0.5586	4,072		4,072		4,072
WORKERS COMP INS	7,579.00	4.4012	32,081		32,081	57	32,138
SEC OF ST ADM	19,455.00	11.2976	82,350		82,350		82,350
AUDITS ADM	362.00	0.2102	1,532		1,532	3	1,535
MERIT SYSTEM (PERSONNEL)	94.00	0.0546	398		398	1	399
GA BLDG AUTHORITY	528.00	0.3066	2,235		2,235	4	2,239
AGRICULTURE	244.00	0.1417	1,033		1,033	2	1,035
BANKING AND FINANCE	181.00	0.1051	766		766	1	767
COMMUNITY AFFAIRS	13,277.00	7.7100	56,199		56,199	100	56,299
COMMUNITY HEALTH	1,767.00	1.0261	7,479		7,479	13	7,492
CORRECTIONS	17,933.00	10.4138	75,907		75,907	136	76,043
DEFENSE	2,912.00	1.6910	12,326		12,326	22	12,348
EDUCATION	1,382.00	0.8025	5,850		5,850	10	5,860
EMPLOYEE RETIRE	1,280.00	0.7433	5,418		5,418	10	5,428
FORESTRY COMMISSION	44.00	0.0256	186		186		186
GA BUREAU OF INVESTIGATION	2,237.00	1.2990	9,469		9,469	17	9,486
GENERAL ASSEMBLY	58.00	0.0337	246		246		246
GOVERNOR	2,007.00	1.1655	8,495		8,495	15	8,510
HUMAN RESOURCES	40,271.00	23.3856	170,460		170,460	307	170,767
INDUSTRY/TRADE	8.00	0.0046	34		34		34
INSURANCE	3,979.00	2.3106	16,842		16,842	30	16,872
JUDICIAL BRANCH	1,268.00	0.7363	5,367		5,367	10	5,377
JUVENILE JUSTICE	1,180.00	0.6852	4,995		4,995	9	5,004
LABOR	2,778.00	1.6132	11,759		11,759	21	11,780
LAW DEPARTMENT	9,364.00	5.4377	39,636		39,636	71	39,707
NATURAL RESOURCES	1,529.00	0.8879	6,472		6,472	12	6,484
PARDONS/PAROLE	9,570.00	5.5573	40,508		40,508	72	40,580
PUBLIC SAFETY	2,197.00	1.2758	9,300		9,300	17	9,317
PUBLIC SERVICE COMM	3.00	0.0017	13		13		13
REGENTS (BOARD OF)	40.00	0.0232	169		169		169

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department ARCHIVES

Activity - STATE RECORDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REVENUE	8,869.00	5.1503	37,541		37,541	67	37,608
SCHOOL READINESS	328.00	0.1905	1,388		1,388	2	1,390
STUDENT FINANCE	3,843.00	2.2316	16,267		16,267	29	16,296
SUBSEQUENT INJURY TRUST	1,862.00	1.0813	7,882		7,882	14	7,896
TEACHER RETIREMENT	20.00	0.0116	85		85		85
TECH/ADULT ED	5.00	0.0029	21		21		21
TRANSPORTATION	8,183.00	4.7519	34,637		34,637	62	34,699
VETERAN SERVICE	2,538.00	1.4738	10,743		10,743	19	10,762
GEORGIA STATE UNIVERSITY	19.00	0.0110	80		80		80
ALL OTHER	2,049.00	1.1899	8,673		8,673	15	8,688
SubTotal	172,205.00	100.0000	728,914		728,914	1,148	730,062
TOTAL	172,205.00	100.0000	728,914		728,914	1,148	730,062

Allocation Basis: CUBIC FEET OF RECORDS IN STORAGE

Allocation Source: SECRETARY OF STATE

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department ARCHIVES

Activity - ARCHIVES OTHER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SEC OF ST OTHER	100	100.0000	6,473,777		6,473,777	11,702	6,485,479
SubTotal	100	100.0000	6,473,777		6,473,777	11,702	6,485,479
TOTAL	100	100.0000	6,473,777		6,473,777	11,702	6,485,479

Allocation Basis: DIRECT ALLOCATION TO SECRETARY OF STATE OTHER

Allocation Source: SECRETARY OF STATE

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department ARCHIVES

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
DOAS COMMISSIONER	4,072	4,072	0
WORKERS COMP INS	32,138	32,138	0
SEC OF ST ADM	82,350	82,350	0
AUDITS ADM	1,535	1,535	0
MERIT SYSTEM	399	399	0
GA BLDG AUTHORITY	2,239	2,239	0
AGRICULTURE	1,035	1,035	0
BANKING AND FINANCE	767	767	0
COMMUNITY AFFAIRS	56,299	56,299	0
COMMUNITY HEALTH	7,492	7,492	0
CORRECTIONS	76,043	76,043	0
DEFENSE	12,348	12,348	0
EDUCATION	5,860	5,860	0
EMPLOYEE RETIRE	5,428	5,428	0
FORESTRY COMMISSION	186	186	0
GA BUREAU OF	9,486	9,486	0
GENERAL ASSEMBLY	246	246	0
GOVERNOR	8,510	8,510	0
HUMAN RESOURCES	170,767	170,767	0
INDUSTRY/TRADE	34	34	0
INSURANCE	16,872	16,872	0
JUDICIAL BRANCH	5,377	5,377	0
JUVENILE JUSTICE	5,004	5,004	0
LABOR	11,780	11,780	0
LAW DEPARTMENT	39,707	39,707	0
NATURAL RESOURCES	6,484	6,484	0
PARDONS/PAROLE	40,580	40,580	0
PUBLIC SAFETY	9,317	9,317	0
PUBLIC SERVICE COMM	13	13	0
REGENTS (BOARD OF)	169	169	0
REVENUE	37,608	37,608	0
SCHOOL READINESS	1,390	1,390	0
SEC OF ST OTHER	6,485,479	0	6,485,479

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department ARCHIVES

Receiving Department	Total	STATE RECORDS	ARCHIVES OTHER
STUDENT FINANCE	16,296	16,296	0
SUBSEQUENT INJURY	7,896	7,896	0
TEACHER RETIREMENT	85	85	0
TECH/ADULT ED	21	21	0
TRANSPORTATION	34,699	34,699	0
VETERAN SERVICE	10,762	10,762	0
GEORGIA STATE	80	80	0
ALL OTHER	8,688	8,688	0
Direct Billed	0	0	0
Total	<u>7,215,541</u>	<u>730,062</u>	<u>6,485,479</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department ARCHIVES

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
AGRICULTURE	1,035	4,500	(3,465)	(2,430)
BANKING AND FINANCE	767	5,334	(4,567)	(3,800)
COMMUNITY AFFAIRS	56,299	2,546	53,753	110,052
COMMUNITY HEALTH	7,492	1,669	5,823	13,315
CORRECTIONS	76,043	23,185	52,858	128,901
CORRECTIONAL INDUSTRIES	0	53	(53)	(53)
DEFENSE	12,348	15,907	(3,559)	8,789
EDUCATION	5,860	25,213	(19,353)	(13,493)
HUMAN RESOURCES	170,767	146,232	24,535	195,302
INDUSTRY/TRADE	34	2,926	(2,892)	(2,858)
INSURANCE	16,872	29,015	(12,143)	4,729
LABOR	11,780	2,862	8,918	20,698
LAW DEPARTMENT	39,707	7,542	32,165	71,872
NATURAL RESOURCES	6,484	32,934	(26,450)	(19,966)
PARDONS/PAROLES	40,580	993	39,587	80,167
PUBLIC SAFETY	9,317	14,407	(5,090)	4,227
PUBLIC SERVICE COMM	13	8,323	(8,310)	(8,297)
REGENTS (BOARD OF)	169	18,986	(18,817)	(18,648)
REVENUE	37,608	54,006	(16,398)	21,210
STUDENT FINANCE	16,296	5,968	10,328	26,624
TECH/ADULT ED	21	11	10	31
TRANSPORTATION	34,699	32,744	1,955	36,654
VETERAN SERVICE	10,762	20,903	(10,141)	621
WORKERS COMP INS	32,138	0	0	32,138
MERIT SYSTEM (PERSONNEL)	399	0	0	399
GA BLDG AUTHORITY	2,239	0	0	2,239
EMPLOYEE RETIRE	5,428	0	0	5,428

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department ARCHIVES

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
FORESTRY COMMISSION	186	0	0	186
GA BUREAU OF INVESTIGATION	9,486	0	0	9,486
GENERAL ASSEMBLY	246	0	0	246
GOVERNOR	8,510	0	0	8,510
JUDICIAL BRANCH	5,377	0	0	5,377
JUVENILE JUSTICE	5,004	0	0	5,004
SCHOOL READINESS	1,390	0	0	1,390
SEC OF ST OTHER	6,485,479	0	0	6,485,479
SUBSEQUENT INJURY TRUST	7,896	0	0	7,896
TEACHER RETIREMENT	85	0	0	85
GEORGIA STATE UNIVERSITY	80	0	0	80
ALL OTHER	8,688	0	0	8,688
Department Total:	7,127,584	456,259	98,694	7,226,278
Grand Total:	7,127,584	456,259	98,694	7,226,278

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
OFFICE OF PLANNING AND BUDGET ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Office of Planning and Budget (OPB) provides valuable, accurate, and timely information to the Governor and other decision-makers as part of a continuing effort to improve the operation of state government. OPB analyzes agency budget requests and policy issues, and develops comprehensive budget recommendations for the Governor's review, from which the final recommendations are brought to the legislature for consideration. OPB submits this budget recommendation in a prioritized budgeting format, a programmatically and results-oriented presentation of funding requirements.

Each agency in the executive branch must submit an annual operating budget to OPB prior to the beginning of the fiscal year (July 1 – June 30). OPB reviews these spending plans for compliance with the approved appropriation acts, and continually monitors the expenditures of these agencies as part of ensuring sound policies for fiscal stewardship.

OPB also acts as the principal agent for the development of the state strategic plan. This plan outlines the Governor's vision for the state, and provides a framework emphasizing the programs and initiatives necessary to make this vision a reality. The strategic plan provides direction to state agencies as they develop programs designed to achieve the results necessary to implement the goals set forth in the plan. OPB assists agencies in integrating agency plans with budget requests, and establishing the purposes, goals, objectives, and result measures representing the manner in which program performance is best judged.

In this schedule, we have included the administrative costs of OPB. These administrative costs have been allocated to the organizations comprising OPB for further allocation to benefiting agencies or have been disallowed as appropriate.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department PLAN/BUDGET ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,813,399			3,813,399
Equipment	193			
Per Diem and Fees	(1,270,408)			
Contracts	(456,098)			
Total Deductions:	(1,726,313)			(1,726,313)
EQUIP DEPRECIATION	6,210		6,210	
PLAN/BUDGET SVCS		411	411	
Total Allocated Additions:	6,210	411	6,621	6,621
Total To Be Allocated:	2,093,296	411		2,093,707

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department PLAN/BUDGET ADM

	Total	General & Admin	OPB ADMIN
Other Expense & Cost			
Personal Services	1,298,282	0	1,298,282
Operating Expense	433,341	0	433,341
Travel	5,025	0	5,025
*Equipment	(193)	(193)	0
Computer Charges	507	0	507
Real Estate Rentals	330,097	0	330,097
Telecommunications	19,834	0	19,834
*Per Diem and Fees	1,270,408	1,270,408	0
*Contracts	456,098	456,098	0
Departmental Totals			
Total Expenditures	3,813,399	1,726,313	2,087,086
Deductions			
Total Deductions	(1,726,313)	(1,726,313)	0
Functional Cost	2,087,086	0	2,087,086
Allocation Step 1			
Inbound- All Others	6,210	0	6,210
1st Allocation	2,093,296	0	2,093,296
Allocation Step 2			
Inbound- All Others	411	0	411
2nd Allocation	411	0	411
Total For 003200 PLAN/BUDGET ADM			
Total Allocated	2,093,707	0	2,093,707

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET ADM

Activity - OPB ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PLAN/BUDGET SVCS	100	100.0000	2,093,296		2,093,296	411	2,093,707
SubTotal	100	100.0000	2,093,296		2,093,296	411	2,093,707
TOTAL	100	100.0000	2,093,296		2,093,296	411	2,093,707

Allocation Basis: DIRECT ALLOCATION TO PLANNING/BUDGET SERVICES

Allocation Source: OFFICE OF PLANNING AND BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PLAN/BUDGET ADM

Receiving Department	Total	OPB ADMIN
PLAN/BUDGET SVCS	2,093,707	2,093,707
Direct Billed	0	0
Total	<u>2,093,707</u>	<u>2,093,707</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
OFFICE OF PLANNING AND BUDGET SERVICES
NATURE AND EXTENT OF SERVICES

The Office of Planning and Budget (OPB) is directly funded through General Fund appropriations passed by the State legislature. For cost allocation purposes, the costs of the OPB have been functionalized and allocated as follows:

- ◆ **Planning/Budgeting Services Allowable** – this function includes allocable costs from the Strategic Business Planning unit. Allowable activities include the development of agency budgets prior to the point where they are consolidated and submitted to the chief executive, including development of guidance on the preparation of the individual operating department/agency budgets; development of forms and related instructions; assisting departments/agencies in the preparation of their individual budgets; review and analysis of the individual budgets; and controlling and managing an agency's budget during the fiscal year. The allocable costs were quantified based on an annual survey of employee time. These costs have been allocated to all state agencies based on the total departmental budgets (in \$1,000's) for the fiscal year.
- ◆ **Planning/Budgeting Services Unallowable** – this function includes the unallocable/unallowable costs of the Strategic Business Planning unit. Unallowable activities include those related to activities after the individual department/agency budgets have been formulated and reviewed by the centralized budget office, including compilation of individual department/agency budgets into the executive budget; revenue projections/monitoring; interactions with the chief executive's office during development of the budget; defending the budget to the chief executive or the legislature; and working with the legislature during the budget process. These costs have been allocated to a grantee titled "OPB Other." These costs are not allocated to other Georgia state agencies.
- ◆ **Other Costs** - this function includes the costs of the Planning and Research unit. These costs have been allocated to a grantee titled "OPB Other." These costs are not allocated to other Georgia state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department PLAN/BUDGET SVCS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,186,714			1,186,714
PLAN/BUDGET ADM	2,093,296	411	2,093,707	
Total Allocated Additions:	2,093,296	411	2,093,707	2,093,707
Total To Be Allocated:	3,280,010	411		3,280,421

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department PLAN/BUDGET SVCS

	Total	General & Admin	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
Other Expense & Cost					
Personal Services	1,182,975	0	233,182	306,841	642,952
Travel	3,739	0	737	970	2,032
Departmental Totals					
Total Expenditures	1,186,714	0	233,919	307,811	644,984
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	1,186,714	0	233,919	307,811	644,984
Allocation Step 1					
Inbound- All Others	2,093,296	0	412,620	542,961	1,137,715
1st Allocation	3,280,010	0	646,539	850,772	1,782,699
Allocation Step 2					
Inbound- All Others	411	0	81	107	223
2nd Allocation	411	0	81	107	223
Total For 003300 PLAN/BUDGET SVCS					
Total Allocated	3,280,421	0	646,620	850,879	1,782,922

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET SVCS

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	3,168	0.0191	124		124		124
DOAS INTERNAL ADM	19,571	0.1181	764		764		764
CENTRAL SUPPLY	527	0.0032	21		21		21
POST OFFICE	71	0.0004	3		3		3
FLEET SUPP SVCS	411	0.0025	16		16		16
PURCHASING	6,703	0.0405	262		262		262
WORKERS COMP INS	14,511	0.0876	566		566		566
SMALL/MINORITY	887	0.0054	35		35		35
ADMIN HEARINGS	3,698	0.0223	144		144		144
TREASURY AND FISCAL SVCS	330	0.0020	13		13		13
STATE PROPERTIES	555	0.0034	22		22		22
LEASING (SPACE MGMT)	371	0.0022	14		14		14
SEC OF ST ADM	5,052	0.0305	197		197		197
ARCHIVES	6,548	0.0395	256		256		256
PLAN/BUDGET ADM	10,542	0.0636	411		411		411
AUDITS ADM	28,443	0.1717	1,110		1,110		1,110
INSPECTOR GENERAL	804	0.0049	31		31		31
AGRICULTURE	39,802	0.2402	1,553		1,553		1,553
BANKING AND FINANCE	10,187	0.0615	398		398		398
COMMUNITY AFFAIRS	75,824	0.4577	2,959		2,959		2,959
COMMUNITY HEALTH	2,147,485	12.9620	83,804		83,804	11	83,815
CORRECTIONS	892,022	5.3842	34,811		34,811	4	34,815
DEFENSE	7,630	0.0461	298		298		298
EARLY CARE AND LEARN	279,424	1.6866	10,904		10,904	1	10,905
ECONOMIC DEVELOPMENT	25,772	0.1556	1,006		1,006		1,006
EDUCATION	6,048,918	36.5105	236,056		236,056	35	236,091
EMERGENCY MGMT AGENCY	2,016	0.0122	79		79		79
EMPLOYEE RETIRE	2,312	0.0140	90		90		90
FORESTRY COMMISSION	31,572	0.1906	1,232		1,232		1,232
GA BUREAU OF INVESTIGATION	60,650	0.3661	2,367		2,367		2,367

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET SVCS

Activity - PLAN/BUDG ALLOW

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GENERAL ASSEMBLY	33,304	0.2010	1,300		1,300		1,300
GOVERNOR	35,111	0.2119	1,370		1,370		1,370
HUMAN RESOURCES	1,371,025	8.2754	53,504		53,504	7	53,511
INSURANCE	16,174	0.0976	631		631		631
JUDICIAL BRANCH	169,205	1.0213	6,603		6,603	1	6,604
JUVENILE JUSTICE	267,079	1.6121	10,423		10,423	1	10,424
LABOR	48,314	0.2916	1,885		1,885		1,885
LAW DEPARTMENT	13,311	0.0803	519		519		519
MOTOR VEHICLE SAFETY	78,592	0.4744	3,067		3,067		3,067
NATURAL RESOURCES	94,902	0.5728	3,703		3,703		3,703
PARDONS/PAROLEES	44,259	0.2671	1,727		1,727		1,727
PUBLIC SAFETY	85,142	0.5139	3,323		3,323		3,323
PUBLIC SERVICE COMM	8,079	0.0488	315		315		315
REGENTS (BOARD OF)	1,675,549	10.1134	65,387		65,387	8	65,395
REVENUE	500,960	3.0237	19,550		19,550	2	19,552
SEC OF ST OTHER	23,726	0.1432	926		926		926
SOIL AND WATER CONSERV	2,978	0.0180	116		116		116
STUDENT FINANCE	538,249	3.2488	21,005		21,005	3	21,008
TEACHER RETIREMENT	2,138	0.0129	83		83		83
TECH/ADULT ED	297,052	1.7930	11,592		11,592	1	11,593
TRANSPORTATION	609,723	3.6802	23,794		23,794	3	23,797
VETERAN SERVICE	21,023	0.1269	820		820		820
ALL OTHER	905,835	5.4675	35,350		35,350	4	35,354
SubTotal	16,567,536	100.0000	646,539		646,539	81	646,620
TOTAL	16,567,536	100.0000	646,539		646,539	81	646,620

Allocation Basis: DEPARTMENTAL BUDGETS (\$1,000's)

Allocation Source: BUDGET REPORT FOR FISCAL YEAR

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET SVCS

Activity - PLAN/BUDG UNALL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OPB OTHER	100	100.0000	850,772		850,772	107	850,879
SubTotal	100	100.0000	850,772		850,772	107	850,879
TOTAL	100	100.0000	850,772		850,772	107	850,879

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PLAN/BUDGET SVCS

Activity - OTHER COSTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OPB OTHER	100	100.0000	1,782,699		1,782,699	223	1,782,922
SubTotal	100	100.0000	1,782,699		1,782,699	223	1,782,922
TOTAL	100	100.0000	1,782,699		1,782,699	223	1,782,922

Allocation Basis: DIRECT ALLOCATION TO OPB OTHER

Allocation Source: OFFICE OF PLANNING AND BUDGET

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PLAN/BUDGET SVCS

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
DOAS COMMISSIONER	124	124	0	0
DOAS INTERNAL ADM	764	764	0	0
CENTRAL SUPPLY	21	21	0	0
POST OFFICE	3	3	0	0
FLEET SUPP SVCS	16	16	0	0
PURCHASING	262	262	0	0
WORKERS COMP INS	566	566	0	0
SMALL/MINORITY	35	35	0	0
ADMIN HEARINGS	144	144	0	0
TREASURY AND FISCAL	13	13	0	0
STATE PROPERTIES	22	22	0	0
LEASING (SPACE MGMT)	14	14	0	0
SEC OF ST ADM	197	197	0	0
ARCHIVES	256	256	0	0
PLAN/BUDGET ADM	411	411	0	0
OPB OTHER	2,633,801	0	850,879	1,782,922
AUDITS ADM	1,110	1,110	0	0
INSPECTOR GENERAL	31	31	0	0
AGRICULTURE	1,553	1,553	0	0
BANKING AND FINANCE	398	398	0	0
COMMUNITY AFFAIRS	2,959	2,959	0	0
COMMUNITY HEALTH	83,815	83,815	0	0
CORRECTIONS	34,815	34,815	0	0
DEFENSE	298	298	0	0
EARLY CARE AND LEARN	10,905	10,905	0	0
ECONOMIC DEVELOPMENT	1,006	1,006	0	0
EDUCATION	236,091	236,091	0	0
EMERGENCY MGMT	79	79	0	0
EMPLOYEE RETIRE	90	90	0	0
FORESTRY COMMISSION	1,232	1,232	0	0
GA BUREAU OF	2,367	2,367	0	0
GENERAL ASSEMBLY	1,300	1,300	0	0
GOVERNOR	1,370	1,370	0	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PLAN/BUDGET SVCS

Receiving Department	Total	PLAN/BUDG ALLOW	PLAN/BUDG UNALL	OTHER COSTS
HUMAN RESOURCES	53,511	53,511	0	0
INSURANCE	631	631	0	0
JUDICIAL BRANCH	6,604	6,604	0	0
JUVENILE JUSTICE	10,424	10,424	0	0
LABOR	1,885	1,885	0	0
LAW DEPARTMENT	519	519	0	0
MOTOR VEHICLE SAFETY	3,067	3,067	0	0
NATURAL RESOURCES	3,703	3,703	0	0
PARDONS/PAROLES	1,727	1,727	0	0
PUBLIC SAFETY	3,323	3,323	0	0
PUBLIC SERVICE COMM	315	315	0	0
REGENTS (BOARD OF)	65,395	65,395	0	0
REVENUE	19,552	19,552	0	0
SEC OF ST OTHER	926	926	0	0
SOIL AND WATER	116	116	0	0
STUDENT FINANCE	21,008	21,008	0	0
TEACHER RETIREMENT	83	83	0	0
TECH/ADULT ED	11,593	11,593	0	0
TRANSPORTATION	23,797	23,797	0	0
VETERAN SERVICE	820	820	0	0
ALL OTHER	35,354	35,354	0	0
Direct Billed	0	0	0	0
Total	3,280,421	646,620	850,879	1,782,922

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department PLAN/BUDGET SVCS

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
AGRICULTURE	1,553	1,973	(420)	1,133
BANKING AND FINANCE	398	334	64	462
COMMUNITY AFFAIRS	2,959	6,821	(3,862)	(903)
COMMUNITY HEALTH	83,815	249,113	(165,298)	(81,483)
CORRECTIONS	34,815	29,747	5,068	39,883
DEFENSE	298	1,126	(828)	(530)
EDUCATION	236,091	215,686	20,405	256,496
GA BUREAU OF INVESTIGATION	2,367	4,382	(2,015)	352
HUMAN RESOURCES	53,511	90,377	(36,866)	16,645
INDUSTRY/TRADE	0	1,921	(1,921)	(1,921)
INSURANCE	631	507	124	755
JUVENILE JUSTICE	10,424	9,423	1,001	11,425
LABOR	1,885	11,675	(9,790)	(7,905)
LAW DEPARTMENT	519	1,393	(874)	(355)
NATURAL RESOURCES	3,703	8,834	(5,131)	(1,428)
PARDONS/PAROLES	1,727	1,581	146	1,873
PUBLIC SAFETY	3,323	3,897	(574)	2,749
PUBLIC SERVICE COMM	315	265	50	365
REGENTS (BOARD OF)	65,395	112,412	(47,017)	18,378
REVENUE	19,552	11,133	8,419	27,971
SCHOOL READINESS	0	9,757	(9,757)	(9,757)
TECH/ADULT ED	11,593	13,383	(1,790)	9,803
TRANSPORTATION	23,797	62,541	(38,744)	(14,947)
VETERAN SERVICE	820	1,017	(197)	623
CENTRAL SUPPLY	21	0	0	21
POST OFFICE	3	0	0	3
WORKERS COMP INS	566	0	0	566

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department PLAN/BUDGET SVCS

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
SMALL/MINORITY	35	0	0	35
TREASURY AND FISCAL SVCS	13	0	0	13
STATE PROPERTIES	22	0	0	22
LEASING (SPACE MGMT)	14	0	0	14
OPB OTHER	2,633,801	0	0	2,633,801
INSPECTOR GENERAL	31	0	0	31
EARLY CARE AND LEARN	10,905	0	0	10,905
ECONOMIC DEVELOPMENT	1,006	0	0	1,006
EMERGENCY MGMT AGENCY	79	0	0	79
EMPLOYEE RETIRE	90	0	0	90
FORESTRY COMMISSION	1,232	0	0	1,232
GENERAL ASSEMBLY	1,300	0	0	1,300
GOVERNOR	1,370	0	0	1,370
JUDICIAL BRANCH	6,604	0	0	6,604
MOTOR VEHICLE SAFETY	3,067	0	0	3,067
SEC OF ST OTHER	926	0	0	926
SOIL AND WATER CONSERV	116	0	0	116
STUDENT FINANCE	21,008	0	0	21,008
TEACHER RETIREMENT	83	0	0	83
ALL OTHER	35,354	0	0	35,354
Department Total:	3,277,137	849,298	(289,807)	2,987,330
Grand Total:	3,277,137	849,298	(289,807)	2,987,330

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
AUDITS ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Audits and Accounts exists to provide decision makers with credible management information to promote improvements in accountability and stewardship in state and local government. The Department provides accountability over operations funded in whole or in part through State funds and generates both financial and operational information. Specific operations include:

- ◆ Statewide Financial/Compliance Auditing
- ◆ Performance Audits
- ◆ Audits of Medicaid Providers
- ◆ Information Systems Audits
- ◆ Audits of Local Education Agencies
- ◆ Internal Program Audits of the Department of Community Health
- ◆ Reviews of Local Government Audit Reports
- ◆ Reviews of Nonprofit Organization Financial Statements
- ◆ State Healthcare Fraud Control

The Department is comprised of the following divisions:

- ◆ Administration
- ◆ State Government Division (SGD)
- ◆ Education Audit Division (EAD)
- ◆ Performance Audit Operations Division (PAO)
- ◆ Technology Risk & Assurance Division (TRA)
- ◆ Healthcare Audit Division (HAD)
- ◆ Nonprofit and Local Government Audits Division (NALGAD)

In this schedule, we have included the costs of the Administration Division for the Department of Audits. These costs have been allocated to the Performance/Financial Audits schedule for further allocation to benefiting state agencies or disallowed as appropriate.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department AUDITS ADM

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,264,539			3,264,539
Equipment Purchases	(87,562)			
Total Deductions:	(87,562)			(87,562)
EQUIP DEPRECIATION	357,013		357,013	
PURCHASING	626	79	705	
ARCHIVES	1,532	3	1,535	
PLAN/BUDGET SVCS	1,110		1,110	
Total Allocated Additions:	360,281	82	360,363	360,363
Total To Be Allocated:	3,537,258	82		3,537,340

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department AUDITS ADM

	Total	General & Admin	AUDIT ADMIN
Other Expense & Cost			
Personal Services	2,490,635	0	2,490,635
Regular Operating Expenses	155,132	0	155,132
Travel	17,509	0	17,509
Real Estate Rentals	145,904	0	145,904
Computer Charges	292,985	0	292,985
Per Diem and Fees	10,460	0	10,460
*Equipment Purchases	87,562	87,562	0
Telecommunications	64,352	0	64,352
Departmental Totals			
Total Expenditures	3,264,539	87,562	3,176,977
Deductions			
Total Deductions	(87,562)	(87,562)	0
Functional Cost	3,176,977	0	3,176,977
Allocation Step 1			
Inbound- All Others	360,281	0	360,281
1st Allocation	3,537,258	0	3,537,258
Allocation Step 2			
Inbound- All Others	82	0	82
2nd Allocation	82	0	82
Total For 003500 AUDITS ADM			
Total Allocated	3,537,340	0	3,537,340

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department AUDITS ADM

Activity - AUDIT ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PERF/FIN AUDITS	100	100.0000	3,537,258		3,537,258	82	3,537,340
SubTotal	100	100.0000	3,537,258		3,537,258	82	3,537,340
TOTAL	100	100.0000	3,537,258		3,537,258	82	3,537,340

Allocation Basis: DIRECT ALLOCATION TO PERFORMANCE/FINANCIAL AUDITS

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department AUDITS ADM

Receiving Department	Total	AUDIT ADMIN
PERF/FIN AUDITS	3,537,340	3,537,340
Direct Billed	0	0
Total	<u>3,537,340</u>	<u>3,537,340</u>

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PERFORMANCE/FINANCIAL AUDITS
NATURE AND EXTENT OF SERVICES

This schedule includes the operating costs for the various divisions of the Department of Audits and Accounts. Included in this schedule are the costs of the State Government Division (SGD), Education Audit Division (EAD), Performance Audit Operations Division (PAO), Technology Risk & Assurance Division (TRA), Healthcare Audit Division (HAD), and the Nonprofit and Local Government Audits Division (NALGAD).

For cost allocation purposes, these costs have been functionalized as reported by the Department of Audits and allocated as follows:

- ◆ **Unbilled Audits** – this function includes the costs of the State Government Division (SGD), Performance Audit Operations Division (PAO), and Technology Risk & Assurance Division (TRA) that have not been billed to benefiting state agencies. These costs are allocated to benefiting state agencies based on the number of unbilled audit hours identified to each department's audit. Audit hours identified for the Comprehensive Annual Financial Report, Report of the State Auditor, Statewide Audit Planning, Preparation of Fiscal Notes, and other audits that benefit all agencies have been omitted from the allocation statistics.
- ◆ **Billed Audits** – this function includes the costs of the State Government Division (SGD), Performance Audit Operations Division (PAO), and Technology Risk & Assurance Division (TRA) that have been billed to benefiting state agencies. Billed audits include the planning and report preparation of the Statewide Single Audit, and the costs are prorated to each organization unit based on the percentage of federally funded expenditures of that organizational unit to the total federally funded expenditures of the State of Georgia as a whole. These costs have been allocated to a grantee titled "Audit Billed Svc." These costs are not allocated to other Georgia state agencies.
- ◆ **Medicaid Audits** – this function includes the costs of the Healthcare Audit Division (HAD). Billings for the Healthcare Audit Division are not governed by the number of audit hours expended in these efforts, but are based on an agreement between the Department of Audits and the Department of Community Health whereby documented costs of the Medicaid Audits Section are reimbursed up to a rate of 50%, which is the approved Federal matching rate for administrative expenditures, subject to budget availability. Additionally, the Department of Audits, in conjunction with the Georgia Bureau of Investigation and the Attorney General's Office has established a Medicaid Fraud Unit within the Healthcare Audit Division. The Department of Audits bills the Georgia Bureau of Investigation for the costs of this unit. These costs have been allocated to a grantee titled "Medicaid Audit." These costs are not allocated to other Georgia state agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
PERFORMANCE/FINANCIAL AUDITS (*continued*)
NATURE AND EXTENT OF SERVICES

- ◆ **Other Audits** – this function includes the costs of the Nonprofit and Local Government Audits Division (NALGAD). These costs have been allocated to a grantee titled “Other Audits.” These costs are not allocated to other Georgia state agencies.
- ◆ **Education Audits** – this function includes the costs of the Education Audit Division (EAD). These costs have been allocated to benefiting agencies based on the total audit hours identified to each agency. Further, the Department of Audits bills the Georgia Department of Education for audits of Local Education Agencies operating within the State of Georgia. These billings are governed by a master contract with the Georgia Department of Education. The maximum amount that may be billed to the Georgia Department of Education for the audits of Local Education Agencies was \$815,556 in FY 2005. This maximum amount is then prorated to all local education agencies by the Georgia Department of Education. The allocated costs to other state agencies have been reduced by the direct billed costs identified to these other agencies.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department PERF/FIN AUDITS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,249,971			24,249,971
Equipment Purchases	(268,131)			
Total Deductions:	(268,131)			(268,131)
AUDITS ADM	3,537,258	82	3,537,340	
Total Allocated Additions:	3,537,258	82	3,537,340	3,537,340
Direct Cost	(10,027,934)			
Total Departmental Cost Adjustments:	(10,027,934)			(10,027,934)
Total To Be Allocated:	17,491,164	82		17,491,246

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department PERF/FIN AUDITS

	Total	General & Admin	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS
Other Expense & Cost					
Personal Services	21,205,757	0	4,844,307	1,593,310	5,076,602
Regular Operating Expenses	710,546	0	149,514	49,176	145,980
Travel	330,137	0	22,413	7,372	166,250
Real Estate Rentals	958,817	0	181,027	59,541	288,670
Per Diem and Fees	35,071	0	12,963	4,264	12,696
Computer Charges	481,756	0	85,975	28,277	188,672
*Equipment Purchases	268,131	268,131	0	0	0
Telecommunications	259,756	0	40,737	13,399	52,192
Departmental Totals					
Total Expenditures	24,249,971	268,131	5,336,936	1,755,339	5,931,062
Deductions					
Total Deductions	(268,131)	(268,131)	0	0	0
Cost Adjustments					
Direct Cost	(10,027,934)	0	0	(1,755,339)	(5,931,062)
Functional Cost	13,953,906	0	5,336,936	0	0
Allocation Step 1					
Inbound- All Others	3,537,258	0	808,062	265,774	846,810
1st Allocation	17,491,164	0	6,144,998	265,774	846,810
Allocation Step 2					
Inbound- All Others	82	0	19	6	20
2nd Allocation	82	0	19	6	20
Total For 003600 PERF/FIN AUDITS					
Total Allocated	17,491,246	0	6,145,017	265,780	846,830

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department PERF/FIN AUDITS

	EDUCATION AUDITS	OTHER AUDITS
Other Expense & Cost		
Personal Services	7,591,703	2,099,835
Regular Operating Expenses	266,234	99,642
Travel	109,830	24,272
Real Estate Rentals	356,733	72,846
Per Diem and Fees	461	4,687
Computer Charges	149,378	29,454
*Equipment Purchases	0	0
Telecommunications	142,631	10,797
Departmental Totals		
Total Expenditures	8,616,970	2,341,533
Deductions		
Total Deductions	0	0
Cost Adjustments		
Direct Cost	0	(2,341,533)
Functional Cost	8,616,970	0
Allocation Step 1		
Inbound- All Others	1,266,346	350,266
1st Allocation	9,883,316	350,266
Allocation Step 2		
Inbound- All Others	29	8
2nd Allocation	29	8
Total For 003600 PERF/FIN AUDITS		
Total Allocated	9,883,345	350,274

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - UNBILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DOAS COMMISSIONER	796.75	1.2557	77,162		77,162		77,162
WORKERS COMP INS	107.00	0.1686	10,363		10,363		10,363
TREASURY AND FISCAL SVCS	1,399.25	2.2052	135,512		135,512		135,512
SEC OF ST ADM	20.25	0.0319	1,961		1,961		1,961
MERIT SYSTEM (PERSONNEL)	309.00	0.4870	29,925		29,925		29,925
GA BLDG AUTHORITY	647.00	1.0197	62,659		62,659		62,659
GA TECHNOLOGY AUTHORITY	200.50	0.3160	19,418		19,418		19,418
AGRICULTURE	3,127.25	4.9286	302,862		302,862	1	302,863
BANKING AND FINANCE	143.75	0.2266	13,922		13,922		13,922
COMMUNITY AFFAIRS	1,703.45	2.6847	164,972		164,972	1	164,973
COMMUNITY HEALTH	2,838.25	4.4731	274,873		274,873	1	274,874
CORRECTIONS	3,459.00	5.4514	334,991		334,991	1	334,992
CORRECTIONAL INDUSTRIES	77.75	0.1225	7,530		7,530		7,530
DEFENSE	367.00	0.5784	35,542		35,542		35,542
EARLY CARE AND LEARN	2.00	0.0032	194		194		194
ECONOMIC DEVELOPMENT	460.25	0.7254	44,573		44,573		44,573
EDUCATION	2,103.25	3.3148	203,691		203,691	1	203,692
FORESTRY COMMISSION	1.00	0.0016	97		97		97
GA BUREAU OF INVESTIGATION	216.50	0.3412	20,967		20,967		20,967
GOVERNOR	144.00	0.2269	13,946		13,946		13,946
HUMAN RESOURCES	8,573.25	13.5116	830,285		830,285	3	830,288
INSURANCE	716.50	1.1292	69,390		69,390		69,390
JUDICIAL BRANCH	90.00	0.1418	8,716		8,716		8,716
JUVENILE JUSTICE	1,969.00	3.1032	190,690		190,690	1	190,691
LABOR	5,329.25	8.3990	516,117		516,117	2	516,119
LAW DEPARTMENT	210.25	0.3314	20,362		20,362		20,362
NATURAL RESOURCES	779.00	1.2277	75,443		75,443		75,443
PARDONS/PAROLEES	19.00	0.0299	1,840		1,840		1,840
PUBLIC SAFETY	231.50	0.3648	22,420		22,420		22,420
REGENTS (BOARD OF)	601.75	0.9484	58,277		58,277		58,277

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - UNBILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGIONAL TRANSP AUTH	14.75	0.0232	1,428		1,428		1,428
REMOVAL OF HAZARDOUS MAT	34.00	0.0536	3,293		3,293		3,293
REVENUE	5,507.75	8.6803	533,404		533,404	2	533,406
STUDENT FINANCE	182.50	0.2876	17,674		17,674		17,674
SUBSEQUENT INJURY TRUST	63.50	0.1001	6,150		6,150		6,150
TRANSPORTATION	1,652.75	2.6048	160,062		160,062	1	160,063
VETERAN SERVICE	434.50	0.6848	42,080		42,080		42,080
WORLD CONGRESS	3,798.75	5.9869	367,894		367,894	1	367,895
ALL OTHER	15,120.00	23.8292	1,464,313		1,464,313	4	1,464,317
SubTotal	63,451.20	100.0000	6,144,998		6,144,998	19	6,145,017
TOTAL	63,451.20	100.0000	6,144,998		6,144,998	19	6,145,017

Allocation Basis: UNBILLED AUDIT HOURS BY DEPARTMENT

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - BILLED AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AUDIT BILLED SVC	100	100.0000	265,774		265,774	6	265,780
SubTotal	100	100.0000	265,774		265,774	6	265,780
TOTAL	100	100.0000	265,774		265,774	6	265,780

Allocation Basis: DIRECT ALLOCATION TO BILLED AUDITS

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - MEDICAID AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MEDICAID AUDIT	100	100.0000	846,810		846,810	20	846,830
SubTotal	100	100.0000	846,810		846,810	20	846,830
TOTAL	100	100.0000	846,810		846,810	20	846,830

Allocation Basis: DIRECT ALLOCATION TO MEDICAID AUDITS

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - OTHER AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER AUDITS	100	100.0000	350,266		350,266	8	350,274
SubTotal	100	100.0000	350,266		350,266	8	350,274
TOTAL	100	100.0000	350,266		350,266	8	350,274

Allocation Basis: DIRECT ALLOCATION TO OTHER AUDITS

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department PERF/FIN AUDITS

Activity - EDUCATION AUDITS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EDUCATION	94,262.02	60.9523	6,024,109	-815,556	5,208,553	18	5,208,571
REGENTS (BOARD OF)	41,725.80	26.9810	2,666,618	-474,159	2,192,459	8	2,192,467
TECH/ADULT ED	12,675.50	8.1963	810,067	-155,514	654,553	2	654,555
ALL OTHER	5,985.50	3.8704	382,522		382,522	1	382,523
SubTotal	154,648.82	100.0000	9,883,316	-1,445,229	8,438,087	29	8,438,116
Direct Billed				1,445,229	1,445,229		1,445,229
TOTAL	154,648.82	100.0000	9,883,316		9,883,316	29	9,883,345

Allocation Basis: TOTAL EDUCATION AUDIT HOURS

Allocation Source: DEPARTMENT OF AUDITS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PERF/FIN AUDITS

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
DOAS COMMISSIONER	77,162	77,162	0	0	0	0
WORKERS COMP INS	10,363	10,363	0	0	0	0
TREASURY AND FISCAL	135,512	135,512	0	0	0	0
SEC OF ST ADM	1,961	1,961	0	0	0	0
MERIT SYSTEM	29,925	29,925	0	0	0	0
AUDIT BILLED SVC	265,780	0	265,780	0	0	0
MEDICAID AUDIT	846,830	0	0	846,830	0	0
OTHER AUDITS	350,274	0	0	0	0	350,274
GA BLDG AUTHORITY	62,659	62,659	0	0	0	0
GA TECHNOLOGY	19,418	19,418	0	0	0	0
AGRICULTURE	302,863	302,863	0	0	0	0
BANKING AND FINANCE	13,922	13,922	0	0	0	0
COMMUNITY AFFAIRS	164,973	164,973	0	0	0	0
COMMUNITY HEALTH	274,874	274,874	0	0	0	0
CORRECTIONS	334,992	334,992	0	0	0	0
CORRECTIONAL	7,530	7,530	0	0	0	0
DEFENSE	35,542	35,542	0	0	0	0
EARLY CARE AND LEARN	194	194	0	0	0	0
ECONOMIC DEVELOPMENT	44,573	44,573	0	0	0	0
EDUCATION	5,412,263	203,692	0	0	5,208,571	0
FORESTRY COMMISSION	97	97	0	0	0	0
GA BUREAU OF	20,967	20,967	0	0	0	0
GOVERNOR	13,946	13,946	0	0	0	0
HUMAN RESOURCES	830,288	830,288	0	0	0	0
INSURANCE	69,390	69,390	0	0	0	0
JUDICIAL BRANCH	8,716	8,716	0	0	0	0
JUVENILE JUSTICE	190,691	190,691	0	0	0	0
LABOR	516,119	516,119	0	0	0	0
LAW DEPARTMENT	20,362	20,362	0	0	0	0
NATURAL RESOURCES	75,443	75,443	0	0	0	0
PARDONS/PAROLE	1,840	1,840	0	0	0	0
PUBLIC SAFETY	22,420	22,420	0	0	0	0
REGENTS (BOARD OF)	2,250,744	58,277	0	0	2,192,467	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department PERF/FIN AUDITS

Receiving Department	Total	UNBILLED AUDITS	BILLED AUDITS	MEDICAID AUDITS	EDUCATION AUDITS	OTHER AUDITS
REGIONAL TRANSP AUTH	1,428	1,428	0	0	0	0
REMOVAL OF HAZARDOUS	3,293	3,293	0	0	0	0
REVENUE	533,406	533,406	0	0	0	0
STUDENT FINANCE	17,674	17,674	0	0	0	0
SUBSEQUENT INJURY	6,150	6,150	0	0	0	0
TECH/ADULT ED	654,555	0	0	0	654,555	0
TRANSPORTATION	160,063	160,063	0	0	0	0
VETERAN SERVICE	42,080	42,080	0	0	0	0
WORLD CONGRESS	367,895	367,895	0	0	0	0
ALL OTHER	1,846,840	1,464,317	0	0	382,523	0
Direct Billed	1,445,229	0	0	0	1,445,229	0
Total	17,491,246	6,145,017	265,780	846,830	9,883,345	350,274

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department PERF/FIN AUDITS

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
AGRICULTURE	302,863	33,619	269,244	572,107
BANKING AND FINANCE	13,922	18,854	(4,932)	8,990
COMMUNITY AFFAIRS	164,973	9,238	155,735	320,708
COMMUNITY HEALTH	274,874	384,235	(109,361)	165,513
CORRECTIONS	334,992	97,374	237,618	572,610
CORRECTIONAL INDUSTRIES	7,530	32,408	(24,878)	(17,348)
DEFENSE	35,542	3,937	31,605	67,147
EDUCATION	5,412,263	12,066,461	(6,654,198)	(1,241,935)
GA BUREAU OF INVESTIGATION	20,967	2,272	18,695	39,662
HUMAN RESOURCES	830,288	714,407	115,881	946,169
INDUSTRY/TRADE	0	52,019	(52,019)	(52,019)
INSURANCE	69,390	1,212	68,178	137,568
JUVENILE JUSTICE	190,691	83,366	107,325	298,016
LABOR	516,119	87,152	428,967	945,086
LAW DEPARTMENT	20,362	36,194	(15,832)	4,530
NATURAL RESOURCES	75,443	596,248	(520,805)	(445,362)
PARDONS/PAROLE	1,840	1,060	780	2,620
PUBLIC SAFETY	22,420	841,009	(818,589)	(796,169)
REGENTS (BOARD OF)	2,250,744	284,173	1,966,571	4,217,315
REVENUE	533,406	319,685	213,721	747,127
STUDENT FINANCE	17,674	65,194	(47,520)	(29,846)
SUBSEQUENT INJURY TRUST	6,150	26,653	(20,503)	(14,353)
TECH/ADULT ED	654,555	253,074	401,481	1,056,036
TRANSPORTATION	160,063	144,472	15,591	175,654
VETERAN SERVICE	42,080	2,272	39,808	81,888
WORLD CONGRESS	367,895	274,178	93,717	461,612
WORKERS COMP INS	10,363	0	0	10,363



STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department PERF/FIN AUDITS

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
TREASURY AND FISCAL SVCS	135,512	0	0	135,512
MERIT SYSTEM (PERSONNEL)	29,925	0	0	29,925
AUDIT BILLED SVC	265,780	0	0	265,780
MEDICAID AUDIT	846,830	0	0	846,830
OTHER AUDITS	350,274	0	0	350,274
GA BLDG AUTHORITY	62,659	0	0	62,659
GA TECHNOLOGY AUTHORITY	19,418	0	0	19,418
EARLY CARE AND LEARN	194	0	0	194
ECONOMIC DEVELOPMENT	44,573	0	0	44,573
FORESTRY COMMISSION	97	0	0	97
GOVERNOR	13,946	0	0	13,946
JUDICIAL BRANCH	8,716	0	0	8,716
REGIONAL TRANSP AUTH	1,428	0	0	1,428
REMOVAL OF HAZARDOUS MAT	3,293	0	0	3,293
ALL OTHER	1,846,840	0	0	1,846,840
Department Total:	15,966,894	16,430,766	(4,103,720)	11,863,174
Grand Total:	15,966,894	16,430,766	(4,103,720)	11,863,174

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SECTION II BILLING ADJUSTMENTS
NATURE AND EXTENT OF SERVICES

In accordance with paragraph G.4 to Appendix C of 2 CFR Part 225, this schedule includes (over)/under-recoveries of billed services costs that are within +/- \$500,000 for the fiscal year. For the applicable fiscal year, the following billed services included (over)/under-recoveries that have been adjusted as allocated central services costs within Section I of this cost allocation plan:

- ◆ **Central Supply** – an *over*-recovery of \$16,856 was allocated to benefiting agencies based on the total central supply billings for the fiscal year.
- ◆ **Mail Service** – an *under*-recovery of \$175,449 was allocated to benefiting agencies based on the total mail services billings for the fiscal year.
- ◆ **Courier Service** – an *over*-recovery of \$76,605 was allocated to benefiting agencies based on the total courier service billings for the fiscal year.
- ◆ **Vehicle Rentals** – an *under*-recovery of \$312,687 was allocated to benefiting agencies based on the total vehicle rental billings for the fiscal year.
- ◆ **Vehicle Maintenance Operations** – an *over*-recovery of \$47,814 was allocated to benefiting agencies based on the total vehicle maintenance billings for the fiscal year.
- ◆ **Petroleum Operations** – an *over*-recovery of \$38,268 was allocated to benefiting agencies based on the total petroleum operations billings for the fiscal year.

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .2 - Costs To Be Allocated
For Department SEC II BILL ADJUST

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
(Over)/Under-Recoveries	308,593			
Total Departmental Cost Adjustments:	308,593			308,593
Total To Be Allocated:	308,593	0		308,593

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department SEC II BILL ADJUST

	Total	General & Admin	CENTRAL SUPPLY	MAIL SERVICE	COURIER SERVICE
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
(Over)/Under-Recoveries	308,593	0	(16,856)	175,449	(76,605)
Functional Cost	308,593	0	(16,856)	175,449	(76,605)
Allocation Step 1					
1st Allocation	308,593	0	(16,856)	175,449	(76,605)
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 009000 SEC II BILL ADJUST					
Total Allocated	308,593	0	(16,856)	175,449	(76,605)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .3 - Costs Allocated By Activity
For Department SEC II BILL ADJUST

	VEHICLE RENTALS	VEHICLE MAINT OPNS	PETROLEUM OPNS
Departmental Totals			
Total Expenditures	0	0	0
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
(Over)/Under-Recoveries	312,687	(47,814)	(38,268)
Functional Cost	312,687	(47,814)	(38,268)
Allocation Step 1			
1st Allocation	312,687	(47,814)	(38,268)
Allocation Step 2			
2nd Allocation	0	0	0
Total For 009000 SEC II BILL ADJUST			
Total Allocated	312,687	(47,814)	(38,268)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - CENTRAL SUPPLY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WORKERS COMP INS	1,532.40	0.0609	-10		-10		-10
GA BLDG AUTHORITY	985.20	0.0392	-7		-7		-7
GA TECHNOLOGY AUTHORITY	128,091.60	5.0941	-859		-859		-859
AGRICULTURE	11,610.98	0.4618	-78		-78		-78
COMMUNITY HEALTH	21,478.36	0.8542	-144		-144		-144
CORRECTIONS	123,974.60	4.9304	-831		-831		-831
DEFENSE	2,506.83	0.0997	-17		-17		-17
EARLY CARE AND LEARN	3,577.90	0.1423	-24		-24		-24
GENERAL ASSEMBLY	1,929.13	0.0767	-13		-13		-13
HUMAN RESOURCES	51,236.65	2.0376	-343		-343		-343
INSURANCE	492.60	0.0196	-3		-3		-3
JUDICIAL BRANCH	186.69	0.0074	-1		-1		-1
JUVENILE JUSTICE	10,672.20	0.4244	-72		-72		-72
LABOR	21,798.86	0.8669	-146		-146		-146
MOTOR VEHICLE SAFETY	23,349.16	0.9286	-157		-157		-157
NATURAL RESOURCES	9,450.00	0.3758	-63		-63		-63
PARDONS/PAROLEES	1,277.00	0.0508	-9		-9		-9
PUBLIC SAFETY	58,718.00	2.3352	-394		-394		-394
TECH/ADULT ED	268,199.40	10.6661	-1,798		-1,798		-1,798
TRANSPORTATION	8,747.20	0.3479	-59		-59		-59
ABAC	5,108.00	0.2031	-34		-34		-34
ARMSTRONG ATLANTIC STATE	48,270.60	1.9197	-324		-324		-324
ATLANTA METROPOLITAN COLLEGE	15,121.20	0.6014	-101		-101		-101
COLUMBUS STATE UNIVERSITY	1,970.40	0.0784	-13		-13		-13
DARTON COLLEGE	26,107.80	1.0383	-175		-175		-175
FORT VALLEY STATE UNIVERSITY	2,562.90	0.1019	-17		-17		-17
GORDON COLLEGE	4,926.00	0.1959	-33		-33		-33
MACON STATE COLLEGE	18,240.00	0.7254	-122		-122		-122
STATE UNIVERSITY OF WEST GA	18,891.60	0.7513	-127		-127		-127
VALDOSTA STATE UNIVERSITY	18,891.60	0.7513	-127		-127		-127

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - CENTRAL SUPPLY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WAYCROSS COLLEGE	1,477.80	0.0588	-10		-10		-10
ALL OTHER	1,603,116.44	63.7549	-10,745		-10,745		-10,745
SubTotal	2,514,499.10	100.0000	-16,856		-16,856		-16,856
TOTAL	2,514,499.10	100.0000	-16,856		-16,856		-16,856

Allocation Basis: CENTRAL SUPPLY BILLINGS BY DEPARTMENT

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSPECTOR GENERAL	82.94	0.0181	32		32		32
GA TECHNOLOGY AUTHORITY	41,915.69	9.1286	16,016		16,016		16,016
AGRICULTURE	2,752.13	0.5994	1,052		1,052		1,052
EARLY CARE AND LEARN	64,146.99	13.9702	24,511		24,511		24,511
EMERGENCY MGMT AGENCY	16,383.80	3.5681	6,260		6,260		6,260
GENERAL ASSEMBLY	1,395.86	0.3040	533		533		533
GOVERNOR	32,226.01	7.0183	12,314		12,314		12,314
INSURANCE	79,483.39	17.3102	30,371		30,371		30,371
JUDICIAL BRANCH	12,698.46	2.7655	4,852		4,852		4,852
NATURAL RESOURCES	4,865.69	1.0597	1,859		1,859		1,859
PARDONS/PAROLEES	45,213.59	9.8468	17,276		17,276		17,276
PUBLIC SERVICE COMM	10,826.39	2.3578	4,137		4,137		4,137
ALL OTHER	147,179.25	32.0533	56,236		56,236		56,236
SubTotal	459,170.19	100.0000	175,449		175,449		175,449
TOTAL	459,170.19	100.0000	175,449		175,449		175,449

Allocation Basis: MAIL SERVICES BILLINGS BY DEPARTMENT

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - COURIER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WORKERS COMP INS	8,668.80	1.9908	-1,525		-1,525		-1,525
MERIT SYSTEM (PERSONNEL)	5,963.90	1.3696	-1,049		-1,049		-1,049
INSPECTOR GENERAL	756.00	0.1736	-133		-133		-133
GA BLDG AUTHORITY	2,131.20	0.4894	-375		-375		-375
GA TECHNOLOGY AUTHORITY	25,902.70	5.9485	-4,557		-4,557		-4,557
AGRICULTURE	1,512.00	0.3472	-266		-266		-266
BANKING AND FINANCE	1,865.50	0.4284	-328		-328		-328
COMMUNITY AFFAIRS	4,838.20	1.1111	-851		-851		-851
COMMUNITY HEALTH	12,405.00	2.8488	-2,182		-2,182		-2,182
CORRECTIONS	4,518.70	1.0377	-795		-795		-795
EARLY CARE AND LEARN	10,561.40	2.4254	-1,858		-1,858		-1,858
ECONOMIC DEVELOPMENT	6,502.10	1.4932	-1,144		-1,144		-1,144
EDUCATION	3,713.70	0.8528	-653		-653		-653
EMERGENCY MGMT AGENCY	5,292.00	1.2153	-931		-931		-931
EMPLOYEE RETIRE	9,711.90	2.2303	-1,709		-1,709		-1,709
FORESTRY COMMISSION	1,528.00	0.3509	-269		-269		-269
GENERAL ASSEMBLY	11,743.20	2.6968	-2,066		-2,066		-2,066
GOVERNOR	14,679.00	3.3710	-2,582		-2,582		-2,582
HUMAN RESOURCES	23,285.60	5.3475	-4,096		-4,096		-4,096
INSURANCE	3,679.20	0.8449	-647		-647		-647
JUDICIAL BRANCH	23,326.10	5.3568	-4,104		-4,104		-4,104
JUVENILE JUSTICE	5,606.70	1.2876	-986		-986		-986
LABOR	46,761.60	10.7387	-8,226		-8,226		-8,226
LAW DEPARTMENT	1,537.00	0.3530	-270		-270		-270
MOTOR VEHICLE SAFETY	14,641.20	3.3623	-2,576		-2,576		-2,576
NATURAL RESOURCES	47,534.80	10.9163	-8,362		-8,362		-8,362
PARDONS/PAROLE	3,679.20	0.8449	-647		-647		-647
PUBLIC SAFETY	4,813.20	1.1053	-847		-847		-847
PUBLIC SERVICE COMM	1,512.00	0.3472	-266		-266		-266
REGENTS (BOARD OF)	6,709.40	1.5408	-1,180		-1,180		-1,180

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - COURIER SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
REGIONAL TRANSP AUTH	1,264.20	0.2903	-222		-222		-222
REVENUE	8,341.20	1.9155	-1,467		-1,467		-1,467
STUDENT FINANCE	4,813.20	1.1053	-847		-847		-847
SUBSEQUENT INJURY TRUST	4,437.90	1.0192	-781		-781		-781
TEACHER RETIREMENT	9,709.90	2.2299	-1,708		-1,708		-1,708
TECH/ADULT ED	17,398.10	3.9955	-3,061		-3,061		-3,061
ALL OTHER	74,103.90	17.0182	-13,039		-13,039		-13,039
SubTotal	435,447.70	100.0000	-76,605		-76,605		-76,605
TOTAL	435,447.70	100.0000	-76,605		-76,605		-76,605

Allocation Basis: COURIER SERVICES BILLINGS BY DEPARTMENT

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - VEHICLE RENTALS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WORKERS COMP INS	618.06	0.0720	225		225		225
MERIT SYSTEM (PERSONNEL)	14,050.09	1.6359	5,115		5,115		5,115
GA TECHNOLOGY AUTHORITY	10,215.95	1.1895	3,719		3,719		3,719
AGRICULTURE	786.69	0.0916	286		286		286
COMMUNITY HEALTH	16,667.91	1.9407	6,068		6,068		6,068
CORRECTIONS	1,786.77	0.2080	651		651		651
EARLY CARE AND LEARN	8,839.67	1.0292	3,218		3,218		3,218
ECONOMIC DEVELOPMENT	335.94	0.0391	122		122		122
EDUCATION	97,479.92	11.3500	35,490		35,490		35,490
EMERGENCY MGMT AGENCY	17,816.47	2.0745	6,487		6,487		6,487
GENERAL ASSEMBLY	986.86	0.1149	359		359		359
GOVERNOR	1,366.79	0.1591	498		498		498
HUMAN RESOURCES	365,310.57	42.5349	133,002		133,002		133,002
INSURANCE	2,233.22	0.2600	813		813		813
JUDICIAL BRANCH	8,349.18	0.9721	3,040		3,040		3,040
JUVENILE JUSTICE	4,871.85	0.5673	1,774		1,774		1,774
LABOR	85,979.05	10.0109	31,303		31,303		31,303
LAW DEPARTMENT	36,105.94	4.2040	13,145		13,145		13,145
NATURAL RESOURCES	4,471.43	0.5206	1,628		1,628		1,628
PARDONS/PAROLE	2,029.15	0.2363	739		739		739
PUBLIC SERVICE COMM	1,301.91	0.1516	474		474		474
REGENTS (BOARD OF)	25,732.78	2.9962	9,369		9,369		9,369
REVENUE	3,348.12	0.3898	1,219		1,219		1,219
SUBSEQUENT INJURY TRUST	10.00	0.0012	4		4		4
TEACHER RETIREMENT	2,659.59	0.3097	968		968		968
TECH/ADULT ED	42,324.59	4.9281	15,409		15,409		15,409
TRANSPORTATION	12,938.16	1.5065	4,710		4,710		4,710
VETERAN SERVICE	379.97	0.0442	138		138		138
ATLANTA METROPOLITAN COLLEGE	2,479.95	0.2888	903		903		903
GEORGIA STATE UNIVERSITY	21,902.10	2.5502	7,974		7,974		7,974

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - VEHICLE RENTALS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
GEORGIA TECH	206.12	0.0240	75		75		75
UNIVERSITY OF GEORGIA	735.53	0.0856	268		268		268
ALL OTHER	64,529.96	7.5135	23,494		23,494		23,494
SubTotal	858,850.29	100.0000	312,687		312,687		312,687
TOTAL	858,850.29	100.0000	312,687		312,687		312,687

Allocation Basis: MOTOR VEHICLE RENTALS BILLINGS BY DEPARTMENT

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - VEHICLE MAINT OPNS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	364,676.00	100.0000	-47,814		-47,814		-47,814
SubTotal	364,676.00	100.0000	-47,814		-47,814		-47,814
TOTAL	364,676.00	100.0000	-47,814		-47,814		-47,814

Allocation Basis: MOTOR VEHICLE MAINTENANCE BILLINGS BY DEPARTMENT

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .4 - Detail Activity Allocations
For Department SEC II BILL ADJUST

Activity - PETROLEUM OPNS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ALL OTHER	221,782.26	100.0000	-38,268		-38,268		-38,268
SubTotal	221,782.26	100.0000	-38,268		-38,268		-38,268
TOTAL	221,782.26	100.0000	-38,268		-38,268		-38,268

Allocation Basis: PETROLEUM OPERATIONS BILLINGS BY DEPARTMENT

Allocation Source: ACCOUNTING RECORDS

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department SEC II BILL ADJUST

Receiving Department	Total	CENTRAL SUPPLY	MAIL SERVICE	COURIER SERVICE	VEHICLE RENTALS	VEHICLE MAINT OPNS	PETROLEUM OPNS
WORKERS COMP INS	(1,310)	(10)	0	(1,525)	225	0	0
MERIT SYSTEM	4,066	0	0	(1,049)	5,115	0	0
INSPECTOR GENERAL	(101)	0	32	(133)	0	0	0
GA BLDG AUTHORITY	(382)	(7)	0	(375)	0	0	0
GA TECHNOLOGY	14,319	(859)	16,016	(4,557)	3,719	0	0
AGRICULTURE	994	(78)	1,052	(266)	286	0	0
BANKING AND FINANCE	(328)	0	0	(328)	0	0	0
COMMUNITY AFFAIRS	(851)	0	0	(851)	0	0	0
COMMUNITY HEALTH	3,742	(144)	0	(2,182)	6,068	0	0
CORRECTIONS	(975)	(831)	0	(795)	651	0	0
DEFENSE	(17)	(17)	0	0	0	0	0
EARLY CARE AND LEARN	25,847	(24)	24,511	(1,858)	3,218	0	0
ECONOMIC DEVELOPMENT	(1,022)	0	0	(1,144)	122	0	0
EDUCATION	34,837	0	0	(653)	35,490	0	0
EMERGENCY MGMT	11,816	0	6,260	(931)	6,487	0	0
EMPLOYEE RETIRE	(1,709)	0	0	(1,709)	0	0	0
FORESTRY COMMISSION	(269)	0	0	(269)	0	0	0
GENERAL ASSEMBLY	(1,187)	(13)	533	(2,066)	359	0	0
GOVERNOR	10,230	0	12,314	(2,582)	498	0	0
HUMAN RESOURCES	128,563	(343)	0	(4,096)	133,002	0	0
INSURANCE	30,534	(3)	30,371	(647)	813	0	0
JUDICIAL BRANCH	3,787	(1)	4,852	(4,104)	3,040	0	0
JUVENILE JUSTICE	716	(72)	0	(986)	1,774	0	0
LABOR	22,931	(146)	0	(8,226)	31,303	0	0
LAW DEPARTMENT	12,875	0	0	(270)	13,145	0	0
MOTOR VEHICLE SAFETY	(2,733)	(157)	0	(2,576)	0	0	0
NATURAL RESOURCES	(4,938)	(63)	1,859	(8,362)	1,628	0	0
PARDONS/PAROLE	17,359	(9)	17,276	(647)	739	0	0
PUBLIC SAFETY	(1,241)	(394)	0	(847)	0	0	0
PUBLIC SERVICE COMM	4,345	0	4,137	(266)	474	0	0
REGENTS (BOARD OF)	8,189	0	0	(1,180)	9,369	0	0
REGIONAL TRANSP AUTH	(222)	0	0	(222)	0	0	0
REVENUE	(248)	0	0	(1,467)	1,219	0	0

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .5 - Allocation Summary
For Department SEC II BILL ADJUST

Receiving Department	Total	CENTRAL SUPPLY	MAIL SERVICE	COURIER SERVICE	VEHICLE RENTALS	VEHICLE MAINT OPNS	PETROLEUM OPNS
STUDENT FINANCE	(847)	0	0	(847)	0	0	0
SUBSEQUENT INJURY	(777)	0	0	(781)	4	0	0
TEACHER RETIREMENT	(740)	0	0	(1,708)	968	0	0
TECH/ADULT ED	10,550	(1,798)	0	(3,061)	15,409	0	0
TRANSPORTATION	4,651	(59)	0	0	4,710	0	0
VETERAN SERVICE	138	0	0	0	138	0	0
ABAC	(34)	(34)	0	0	0	0	0
ARMSTRONG ATLANTIC	(324)	(324)	0	0	0	0	0
ATLANTA METROPOLITAN	802	(101)	0	0	903	0	0
COLUMBUS STATE	(13)	(13)	0	0	0	0	0
DARTON COLLEGE	(175)	(175)	0	0	0	0	0
FORT VALLEY STATE	(17)	(17)	0	0	0	0	0
GEORGIA STATE	7,974	0	0	0	7,974	0	0
GEORGIA TECH	75	0	0	0	75	0	0
GORDON COLLEGE	(33)	(33)	0	0	0	0	0
MACON STATE COLLEGE	(122)	(122)	0	0	0	0	0
STATE UNIVERSITY OF	(127)	(127)	0	0	0	0	0
UNIVERSITY OF GEORGIA	268	0	0	0	268	0	0
VALDOSTA STATE	(127)	(127)	0	0	0	0	0
WAYCROSS COLLEGE	(10)	(10)	0	0	0	0	0
ALL OTHER	(30,136)	(10,745)	56,236	(13,039)	23,494	(47,814)	(38,268)
Direct Billed	0	0	0	0	0	0	0
Total	308,593	(16,856)	175,449	(76,605)	312,687	(47,814)	(38,268)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
FOR THE FISCAL YEAR ENDED JUNE 30, 2005
Schedule .6 - Department Roll Forward
For Department SEC II BILL ADJUST

Receiving Department	Actual Costs For Fiscal 2005	Actual Costs For Fiscal 2003	Roll Forward Differences	Fixed Costs For Fiscal 2007
MERIT SYSTEM (PERSONNEL)	4,066	0	0	4,066
GA TECHNOLOGY AUTHORITY	14,319	0	0	14,319
AGRICULTURE	994	0	0	994
COMMUNITY HEALTH	3,742	0	0	3,742
EARLY CARE AND LEARN	25,847	0	0	25,847
EDUCATION	34,837	0	0	34,837
EMERGENCY MGMT AGENCY	11,816	0	0	11,816
GOVERNOR	10,230	0	0	10,230
HUMAN RESOURCES	128,563	0	0	128,563
INSURANCE	30,534	0	0	30,534
JUDICIAL BRANCH	3,787	0	0	3,787
JUVENILE JUSTICE	716	0	0	716
LABOR	22,931	0	0	22,931
LAW DEPARTMENT	12,875	0	0	12,875
PARDONS/PAROLES	17,359	0	0	17,359
PUBLIC SERVICE COMM	4,345	0	0	4,345
REGENTS (BOARD OF)	8,189	0	0	8,189
TECH/ADULT ED	10,550	0	0	10,550
TRANSPORTATION	4,651	0	0	4,651
VETERAN SERVICE	138	0	0	138
ATLANTA METROPOLITAN COLLEGE	802	0	0	802
GEORGIA STATE UNIVERSITY	7,974	0	0	7,974
GEORGIA TECH	75	0	0	75
UNIVERSITY OF GEORGIA	268	0	0	268
Department Total:	359,608	0	0	359,608
Grand Total:	359,608	0	0	359,608

APPENDIX: SECTION II

Services Furnished And Billed To Other Departments

**Statewide Cost Allocation Plan
(OMB Circular A-87)**

STATE OF GEORGIA

FY2005 ACTUAL COSTS
Fiscal Year Ended June 30, 2005

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Services Furnished and Billed to Other Departments

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Schedule A – Summary of Revenues/Expenditures by Internal Service Fund Activity

Schedule B – Department of Administrative Services (DOAS) Service Reconciliation to CAFR

Schedule C – Section II Billings by Department

APPENDIX: SECTION 1

Summary

STATE OF GEORGIA STATEWIDE COST ALLOCATION PLAN (OMB Circular A-87)

SERVICES FURNISHED AND BILLED TO OTHER DEPARTMENTS FOR FISCAL YEAR ENDED JUNE 30, 2005

This document contains an identification of the State of Georgia's billed services that were in effect in fiscal year 2005. Prior to fiscal year 1994, the billed services' costs and billings were identified in the State's central services cost plan and the over or under billings for the years were allocated through the cost plan. Therefore, the federal government has received its share of over or under billings for previous years and retains no financial interest in activities prior to July 1, 1993.

The following listing identifies the various billed services that were active during fiscal year 2005. Although we have used the heading of "Internal Service/Special Revenue Funds" for some of the services, the services do not operate as true internal service funds in that they are unable to carry over an operating balance to the next year. Any funds remaining in the account at June 30 may be returned to the State's General Fund.

BILLED SERVICES

- I. Internal Service/Special Revenue Funds
 - A. Georgia Building Authority
 - B. Merit System Operations
 - C. Georgia Technology Authority
 - D. Department of Administrative Services (DOAS)
 - 1. Central Supply
 - 2. Motor Vehicle Rentals
 - 3. Motor Vehicle Petroleum
 - 4. Motor Vehicle Maintenance
 - 5. Courier Service
 - 6. Mail Service
 - E. Audit-Performance & Financial Audits

II. Self-Insurance Funds

- A. Merit System Health Insurance
- B. Department of Administrative Services
 - 1. Property Insurance Fund
 - 2. Liability Insurance Unit
 - 3. Workers Compensation
- C. Teachers' Retirement System
- D. Employees' Retirement System

Schedule A to this document identifies the fiscal year 2005 revenues and costs for each of the billed services identified as Internal Service Fund operations. **Schedule B** delineates the Department of Administrative Services' (DOAS) services reconciled to the State's Comprehensive Annual Financial Report (CAFR). **Schedule C** identifies the total billings to each State department for the services provided during the year. We have not included any information on the Self-Insurance funds in this document. Information will be provided if requested by the federal cognizant agency. The remainder of this document is a description of the services provided by each of the billed services, the basis of the billing methodology, and the identification of the (over) or under billings for the year.

GEORGIA BUILDING AUTHORITY (GBA)

Description of Services

The GBA was created to perform three major functions. The first function is to rent, acquire and construct buildings or facilities to house any department, board, commission, institution, agency or appellate court of the State of Georgia. The second function is to provide security, maintenance and operate the buildings and facilities in the Capitol Hill area of Atlanta. The third function is to operate the cafeterias in the Floyd Building and the State Office Building.

Building Methodology

Each user is assessed a rate per square foot of building space assigned. The per square foot rental is established primarily on comparable commercial rental market data. The principal factors in establishing the per square foot rates are: Location, quality availability of comparable space, term of lease (3 year minimum), tenant rating and limited renovations. Each building is compared to the listed comparable commercial buildings and a per square foot rate established within the commercial buildings rental range. The GBA bills user agencies quarterly for this rental charge.

Current Billing Rates

The GBA's current billing rates for all buildings that house departments or agencies that receive federal funds was a flat \$10.16 for all office and storage space.

GEORGIA BUILDING AUTHORITY (GBA) (Continued)

*Due to a significant overbilling identified by federal negotiators several years ago, the GBA now receives a General Fund appropriation to supplement the difference between actual costs and the current billing rate for the Floyd Building's occupants that receive federal funds.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	54,540,210
Less Unallowable Costs	0
	<u>54,540,210</u>
Statewide Cost Allocation Plan (SWCAP) costs	64,898
Total Allowable Expenditures	<u>54,605,108</u>
<i>Revenues:</i>	
Buildings	41,220,924
Sales	6,695,797
Interest and Other Investment Income	588,275
Other Revenues/Income	1,768,063
Total Revenues	<u>50,273,059</u>
FY 2005 Results of Operation - Underbilling	4,332,049
Fund Balance @ 6/30/04 (Underbilling)	<u>(40,741,002)</u>
Fund Balance @ 6/30/05 (Underbilling)	<u><u>(45,073,051)</u></u>

MERIT SYSTEMS OPERATIONS

Description of Services

The Merit System of Personnel Administration works to meet the recruitment needs of the various state agencies. The Merit System is also responsible for the proper classification of positions and the establishment of uniform leave regulations, the coordination of employee training, appeals procedure, promotional program, transfers, the administration of suggestion and awards programs, and other phases of personnel administration.

Billing Methodology

No funds by direct State appropriation are provided to administer the Merit System. The Merit System recovers operational costs through quarterly assessments of the State agencies it serves. The assessments are based on the percentage of the total number of classified and budgeted positions in each agency at a given time to the combined number of positions under the Merit System in all agencies served. Year end unencumbered funds held by the Merit System do not lapse but are treated as a credit to client agencies against the Merit System assessment for the following year.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	12,558,087
Less Unallowable Costs	0
	<u>12,558,087</u>
Statewide Cost Allocation Plan (SWCAP) costs	49,491
Total Allowable Expenditures	<u>12,607,578</u>
<i>Revenues:</i>	
Billings	14,991,448
Other Revenues	2,950
Total Revenues	<u>14,994,398</u>
FY 2005 Results of Operation – (Overbilling)	(2,386,820)

GEORGIA TECHNOLOGY AUTHORITY (GTA)

Description of Central Services

Centralized Information Technology services in Georgia are the responsibility of the Georgia Technology Authority (GTA). The mission of GTA is to deliver secure, reliable technology services and solutions, and provide the guidance and oversight that lead to sound decisions for Georgia government.

Billing Methodology

The cost allocation system for information technology services calculates and applies direct and indirect costs to services in the following major categories: Data Center operations, Telecommunications services, Statewide Internet Portal management, Financial Systems operations and Statewide IT Planning and Stewardship. Billing rates based on these costs are utilized to charge users, as appropriate, on a monthly basis. Variances between actual costs and billings are identified annually with adjustments issued, if necessary, to offset material differences.

GEORGIA TECHNOLOGY AUTHORITY (GTA) (Continued)**Financial Operating Results**

Description	Amount
Schedule A Cost Per Financial Statements	192,790,265
Less Unallowable Costs	0
	<u>192,790,265</u>
Statewide Cost Allocation Plan (SWCAP) costs	26,542
Total Allowable Expenditures	<u>192,816,807</u>
<i>Revenues:</i>	
Billings	204,245,926
Interest and Other Investment Income	1,816,277
Total Revenues	<u>206,062,203</u>
FY 2005 Results of Operation – (Overbilling)	(13,245,396)
Fund Balance @ 6/30/04 (Underbilling)	<u>(52,232,746)</u>
Fund Balance @ 6/30/05 (Underbilling)	<u><u>(38,987,350)</u></u>

CENTRAL SUPPLY

Description of Services

The Central Supply Section of the Support Services Division is authorized by and operates under the provisions of Title 40, Section 1902E, Georgia Code Annotated. The purpose of Central Supply Services is to standardize and centrally supply all common office and paper supplies to all divisions within the Department and other State agencies and governmental units at charges which allow recovery of actual costs but which are still under retail prices.

Funds with which to provide Central Supply Services are obtained by directly billing user agencies, on a monthly basis, for supplies provided. This inter-agency charge is made by actual transfer of funds between the recipient agency and the Department of Administration Services. Such inter-agency transfer is classified under the State Auditor's prescribed Accounting System as a "purchase of services."

The Central Supply section has an inventory of approximately 20 items available to all state agencies, universities and local governments throughout the State. Local governments comprise approximately 30% of total sales. Paper products are priced as being subject to the cost fluctuations in the paper market.

Billing Methodology

The billing rate methodology for Central Supply items is direct cost for the item plus a mark-up to cover operating costs. The mark-up on paper products is 20%. The rationale for the mark-up for paper products is the cost instability of paper, the higher percentage of warehouse space occupied by paper products, and the fact that handling paper products is labor intensive.

CENTRAL SUPPLY (Continued)**Financial Operating Results**

Description	Amount
Schedule A Cost Per Financial Statements	2,479,577
Less Unallowable Costs	0
	<u>2,479,577</u>
Statewide Cost Allocation Plan (SWCAP) costs	18,066
Total Allowable Expenditures	<u>2,497,643</u>
<i>Revenues:</i>	
Billings	2,514,499
Total Revenues	<u>2,514,499</u>
FY 2005 Results of Operation – (Overbilling)	(16,856)

MOTOR VEHICLE RENTALS

Description of Services

Vehicle Rentals Operations is the section of Motor Vehicle Services within the Support Services Division whose function is to provide safe, dependable, automotive transportation at rates competitive with the private sector. This rental service furnishes the basic ground transportation required by State agencies in their performance of state business. As a user funded entity, Vehicle Rentals Operations is mandated to recover the operating costs incurred in fulfilling its function including the replacement of equipment.

Billing Methodology

Operating expenses are recovered through two types of charges billed to user agencies. These charges are known as the Mileage Rate or the Day Rate. The following is a description of the rates and the expense elements of which they are composed.

The Mileage Rate is a charge expressed in terms of cents per mile. It is multiplied by the number of billable miles driven during the time a vehicle is dispatched to yield a total charge for miles driven. The Mileage Rate is designed to recover the costs of personal services, regular operating expenses, including their share of Support Services Division administration expenses, Executive Operations expense, equipment purchases, and real estate rentals. In addition, the Mileage Rate provides for the recovery of the variable cost of fuel for the rental vehicles.

The Day Rate is a charge to the client based on the type of vehicle rented. This is a flat rate per day, independent of any charges for miles driven which is billed in the Mileage Rate. The purpose of the Day Rate is to recover the projected costs of vehicle replacements or leases during the fiscal year, less the salvage value of any vehicles replaced. The Day Rate is charged to the client agency on the day of dispatch and is applied on each consecutive work day until the rented vehicle is returned. If a vehicle is returned by 9:00 a.m. on any work day other than the day of dispatch, the customer is not billed for the Day Rate on that day.

MOTOR VEHICLE RENTALS (Continued)

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	687,559
Less Unallowable Costs	0
	<u>687,559</u>
Statewide Cost Allocation Plan (SWCAP) costs	483,978
Total Allowable Expenditures	<u>1,171,537</u>
<i>Revenues:</i>	
Billings	858,850
Total Revenues	<u>858,850</u>
FY 2005 Results of Operation – Underbilling	312,687

MOTOR VEHICLES PETROLEUM

Description of Services

The Motor Vehicle section of the Support Services Division operates a fuel station for State owned vehicles. The fuel is available for Support Services' vehicles as well as vehicles owned and operated by other State agencies. Users of this service pump their own fuel.

Billing Methodology

State agencies are billed for fuel based on the actual cost to the Motor Vehicle Section plus a mark-up to cover Motor Vehicle's administrative costs. An annual study is performed to identify the budgeted administrative costs and the estimated gallons of fuel that will be provided during the year. The administrative costs divided by the estimated gallons yields the mark-up per gallon that will be charged during the next year.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	183,514
Less Unallowable Costs	0
	<u>183,514</u>
Statewide Cost Allocation Plan (SWCAP) costs	0
Total Allowable Expenditures	<u>183,514</u>
<i>Revenues:</i>	
Billings	221,782
Total Revenues	<u>221,782</u>
FY 2005 Results of Operation – (Overbilling)	(38,268)

MOTOR VEHICLE MAINTENANCE

Description of Services

The Motor Vehicle section of the Support Services Division has entered into contracts with various State agencies located throughout the State to provide a maintenance program for the agencies' vehicles. The agencies receive assurance that their vehicles will receive proper maintenance for a fixed contract amount. The Motor Vehicle section then negotiates with local vendors to provide the required services.

Billing Methodology

Prior to entering into a contract, the Motor Vehicle section reviews an agency's vehicles to determine the age, size, type, condition, prior maintenance history, etc. Based on this review, the Motor Vehicle section calculates the estimated cost for providing maintenance services for each vehicle. Included in this estimated cost for each vehicle is a portion of Motor Vehicle's administrative cost for operating this program.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	316,862
Less Unallowable Costs	0
	<u>316,862</u>
Statewide Cost Allocation Plan (SWCAP) costs	0
Total Allowable Expenditures	<u>316,862</u>
<i>Revenues:</i>	
Billings	<u>364,676</u>
Total Revenues	<u>364,676</u>
FY 2005 Results of Operation – (Overbilling)	(47,814)

COURIER SERVICE

Description of Services

The Courier Service provides pick-up and delivery services for those departments or agencies that are located outside the Capitol area but within Metropolitan Atlanta. The section enters into contracts with each customer and the contracts identify the frequency and types of services to be provided. The services typically provided are the handling of interdepartmental messages or services and outgoing regular mail.

Billing Methodology

All customers are billed based on the amount of time it takes to provide the pick-up and delivery service multiplied by an hourly rate. The hourly rate is calculated in a documented billing rate study by dividing the fiscal year budgeted expenses by the estimated number of billable hours.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	254,355
Less Unallowable Costs	0
	<u>254,355</u>
Statewide Cost Allocation Plan (SWCAP) costs	104,488
Total Allowable Expenditures	<u>358,843</u>
<i>Revenues:</i>	
Billings	435,448
Total Revenues	<u>435,448</u>
FY 2005 Results of Operation – (Overbilling)	(76,605)

MAIL SERVICES

Description of Services

The Mail Service provides interoffice mail services for those departments located in the capitol area. Pick-ups and deliveries of interoffice mail are made several times a day. Incoming and outgoing regular mail is also handled as part of this service. For outgoing mail, some of the mail is handled through a pre-sort process. The section also makes the pre-sort service available to those departments located outside the Capitol area and who are Courier Service's customers. In addition, some departments request additional services such as folding, or requiring the use of an automatic inserter. Mail Services is also involved with the handling of misdirected mail.

Billing Methodology

Funding for Mail Services is provided through a postage mark-up. The mark-up is the result of dividing the projected non-postage costs by the projected postage costs. Some additional revenues are generated by charging for folding, or the use of an automatic inserter. The basis for these charges is an estimate of the amount of time to complete the job.

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	578,837
Less Unallowable Costs	0
	<u>578,837</u>
Statewide Cost Allocation Plan (SWCAP) costs	56,116
Total Allowable Expenditures	<u>634,953</u>
<i>Revenues:</i>	
Billings	459,504
Total Revenues	<u>459,504</u>
FY 2005 Results of Operation – Underbilling	175,449

DEPARTMENT OF AUDIT – BILLED SERVICES

Description of Services

The Department of Audit exists to provide decision-makers with relevant and credible information to promote improvements in accountability and stewardship in state and local government. To accomplish this, the Department performs financial, operational, information systems, and compliance audits of state entities and operations. The Department has the following divisions:

- 1) Administration
- 2) Education Audit Division
- 3) Performance Audit Operations Division
- 4) Sales Ratio Division
- 5) Healthcare Audits Division
- 6) State Government Division
- 7) Information Technology Division
- 8) Information Systems Audit and Assurance Services Division
- 9) Nonprofit and Local Government Audit Division

Billing Methodology

State agencies are billed for audit effort related to a review of federal grants and contracts and audit effort on the Medicaid program. The Department determines the average audit costs per hour and tracks their actual hours related to federal programs. Non-federal related audit work is funded by General Fund appropriations.

DEPARTMENT OF AUDIT – BILLED SERVICES (Continued)

Financial Operating Results

Description	Amount
Schedule A Cost Per Financial Statements	7,686,401
Less Unallowable Costs	0
	<u>7,686,401</u>
Statewide Cost Allocation Plan (SWCAP) costs	1,112,610
Total Allowable Expenditures	<u>8,799,011</u>
<i>Revenues:</i>	
Billings	4,117,499
Total Revenues	<u>4,117,499</u>
FY 2005 Results of Operation – Underbilling	4,681,512

APPENDIX: SECTION 2

Schedules

Schedule A – Summary of Revenues/Expenditures by Internal Service Fund Activity

Schedule B – Department of Administrative Services (DOAS) Service Reconciliation to CAFR

Schedule C – Section II Billings by Department

STATE OF GEORGIA
SUMMARY OF REVENUES/EXPENSES BY INTERNAL SERVICE FUND ACTIVITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	Department of Administrative Services							Department of Audits		
	Cental Supply	Mail Services	Courier Services	Motor Vehicle Rentals	Motor Vehicle Maintenance	Motor Vehicle Petroleum Operations	Merit System of Personnel Administration	Georgia Building Authority	Georgia Technology Authority	Billed Audits Medicaid Audits
Operating Revenues:										
Rents & Royalties	-						2,950	41,220,924	-	-
Sales and Services	2,514,499	459,504	435,448	858,850	364,676	221,782	14,991,448	6,695,797	204,245,926	923,364 3,194,135
Other Revenues	-	-	-	-	-	-	-	661,045	-	-
<i>Total Operating Revenues</i>	<u>2,514,499</u>	<u>459,504</u>	<u>435,448</u>	<u>858,850</u>	<u>364,676</u>	<u>221,782</u>	<u>14,994,398</u>	<u>48,577,766</u>	<u>204,245,926</u>	<u>923,364 3,194,135</u>
Nonoperating Revenues:										
Interest and Other Investment Income							-	588,275	1,816,277	
Other							-	1,107,018	-	
<i>Total Nonoperating Revenues</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,695,293</u>	<u>1,816,277</u>	<u>-</u>
TOTAL REVENUES	<u>2,514,499</u>	<u>459,504</u>	<u>435,448</u>	<u>858,850</u>	<u>364,676</u>	<u>221,782</u>	<u>14,994,398</u>	<u>50,273,059</u>	<u>206,062,203</u>	<u>923,364 3,194,135</u>
Operating Expenses:										
Personal Services	42,111	115,992	206,470	260,883	-	-	8,136,276	11,865,890	46,785,224	1,593,310 5,076,602
Services and Supplies	2,437,466	462,845	47,885	426,676	316,862	183,514	4,381,351	33,036,862	132,242,780	162,029 854,460
Depreciation	-	-	-	-	-	-	40,460	9,637,458	13,512,394	-
<i>Total Operating Expenses</i>	<u>2,479,577</u>	<u>578,837</u>	<u>254,355</u>	<u>687,559</u>	<u>316,862</u>	<u>183,514</u>	<u>12,558,087</u>	<u>54,540,210</u>	<u>192,540,398</u>	<u>1,755,339 5,931,062</u>
Nonoperating Expenses:										
Interest Expense							-	-	-	-
Other							-	-	249,867	-
<i>Total Nonoperating Expenses</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>249,867</u>	<u>-</u>
SWCAP Costs	<u>18,066</u>	<u>56,116</u>	<u>104,488</u>	<u>483,978</u>	<u>-</u>	<u>-</u>	<u>49,491</u>	<u>64,898</u>	<u>26,542</u>	<u>265,780 846,830</u>
TOTAL EXPENSES	<u>2,497,643</u>	<u>634,953</u>	<u>358,843</u>	<u>1,171,537</u>	<u>316,862</u>	<u>183,514</u>	<u>12,607,578</u>	<u>54,605,108</u>	<u>192,816,807</u>	<u>2,021,119 6,777,892</u>
FY 2005 (OVER)/UNDER-RECOVERY	<u>(16,856)</u>	<u>175,449</u>	<u>(76,605)</u>	<u>312,687</u>	<u>(47,814)</u>	<u>(38,268)</u>	<u>(2,386,820)</u>	<u>4,332,049</u>	<u>(13,245,396)</u>	<u>1,097,755 3,583,757</u>
Capital Contributions							-	25,948,883	-	-
Transfers:										
Transfers In							-	612,556	18,574,112	-
Transfers Out							(691,601)	-	(15,723,100)	-
Net Transfers	-	-	-	-	-	-	(691,601)	612,556	2,851,012	-

State of Georgia

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets Internal Service Funds For the Fiscal Year Ended June 30, 2005

	Administrative Services, Department of	Building Authority, Georgia	Correctional Industries Administration
Operating Revenues:			
Contributions/Premiums	\$ —	\$ —	\$ —
Rents and Royalties	—	41,220,924	—
Sales and Services	10,794,458	6,695,797	23,701,140
Other	271,020	661,045	—
Total Operating Revenues	\$ 11,065,478	\$ 48,577,766	\$ 23,701,140
Operating Expenses:			
Personnel Services	\$ 10,667,739	\$ 11,865,890	\$ 7,333,606
Services and Supplies	7,603,289	33,036,862	17,484,032
Benefits	—	—	—
Claims and Judgments	—	—	—
Depreciation	620,178	9,637,458	2,078,530
Total Operating Expenses	\$ 18,891,226	\$ 54,540,210	\$ 26,896,168
Operating Income (Loss)	\$ (7,825,748)	\$ (5,962,444)	\$ (3,195,028)
Nonoperating Revenues (Expenses):			
Interest and Other Investment Income	\$ 77,342	\$ 588,275	\$ 395,816
Other	(64,715)	1,107,018	272,310
Total Nonoperating Revenues (Expenses)	\$ 12,627	\$ 1,695,293	\$ 668,126
Income (Loss) Before Contributions and Transfers	\$ (7,813,121)	\$ (4,267,151)	\$ (2,526,902)
Capital Contributions	\$ —	\$ 25,948,883	\$ —
Transfers:			
Transfers In	\$ 31,860,085	\$ 612,556	\$ —
Transfers Out	(19,905,905)	—	—
Net Transfers	\$ 11,954,180	\$ 612,556	\$ 0
Change in Net Assets	\$ 4,141,059	\$ 22,294,288	\$ (2,526,902)
Net Assets, July 1	13,760,380	222,534,142	36,149,716
Adjustments	(9,059,930)	—	—
Net Assets, June 30	\$ 8,841,509	\$ 244,828,430	\$ 33,622,814

Merit System of Personnel Administration	Removal of Hazardous Materials, Agency for	Risk Management	Total Before Eliminations	Eliminations	Total
\$ —	\$ —	\$ 47,984,186	\$ 47,984,186	\$ —	\$ 47,984,186
2,950	—	—	41,223,874	—	41,223,874
14,991,448	2,405	—	56,185,248	—	56,185,248
—	—	6,628,088	7,560,153	—	7,560,153
\$ 14,994,398	\$ 2,405	\$ 54,612,274	\$ 152,953,461	\$ 0	\$ 152,953,461
\$ 8,136,276	\$ —	\$ —	\$ 38,003,531	\$ —	\$ 38,003,531
4,381,351	309,208	23,166,099	85,980,841	—	85,980,841
—	—	21,916,000	21,916,000	—	21,916,000
—	—	118,760,009	118,760,009	—	118,760,009
40,460	1,690	—	12,378,316	—	12,378,316
\$ 12,558,087	\$ 310,898	\$ 163,842,108	\$ 277,038,697	\$ 0	\$ 277,038,697
\$ 2,436,311	\$ (308,493)	\$ (109,229,834)	\$ (124,085,236)	\$ 0	\$ (124,085,236)
\$ —	\$ —	\$ 95,896,824	\$ 96,958,257	\$ —	\$ 96,958,257
—	—	—	1,314,613	—	1,314,613
\$ 0	\$ 0	\$ 95,896,824	\$ 98,272,870	\$ 0	\$ 98,272,870
\$ 2,436,311	\$ (308,493)	\$ (13,333,010)	\$ (25,812,366)	\$ 0	\$ (25,812,366)
\$ —	\$ —	\$ —	\$ 25,948,883	\$ —	\$ 25,948,883
\$ —	\$ 87,994	\$ —	\$ 32,560,635	\$ (700,550)	\$ 31,860,085
(691,601)	—	—	(20,597,506)	700,550	(19,896,956)
\$ (691,601)	\$ 87,994	\$ 0	\$ 11,963,129	\$ 0	\$ 11,963,129
\$ 1,744,710	\$ (220,499)	\$ (13,333,010)	\$ 12,099,646	\$ 0	\$ 12,099,646
1,502,415	(119,925)	868,438,391	1,142,265,119	—	1,142,265,119
—	—	3,724,410	(5,335,520)	0	(5,335,520)
\$ 3,247,125	\$ (340,424)	\$ 858,829,791	\$ 1,149,029,245	\$ 0	\$ 1,149,029,245

State of Georgia

Statement of Revenues, Expenses, and Changes in Fund Net Assets Proprietary Funds For the Fiscal Year Ended June 30, 2005

	Business-Type Activities		
	Major Funds		
	Higher Education Fund	State Employees' Health Benefit Plan	Unemployment Compensation Fund
Operating Revenues:			
Grants and Contributions/Premiums	\$ 1,303,665,002	\$ 1,805,784,105	\$ 761,595,143
Rents and Royalties	3,889,523	—	—
Sales and Services	522,465,742	—	—
Tuition and Fees	1,001,738,787	—	—
Less: Scholarship Allowances	(196,103,108)	—	—
Other	398,334,595	—	121,452
Total Operating Revenues	\$ 3,033,990,541	\$ 1,805,784,105	\$ 761,716,595
Operating Expenses:			
Personal Services	\$ 3,155,067,002	\$ 3,718,587	\$ —
Services and Supplies	1,843,279,412	600,830,904	—
Benefits	—	1,487,907,145	584,260,307
Claims and Judgments	—	—	—
Depreciation	251,647,451	—	—
Total Operating Expenses	\$ 5,249,993,865	\$ 2,092,456,636	\$ 584,260,307
Operating Income (Loss)	\$ (2,216,003,324)	\$ (286,672,531)	\$ 177,456,288
Nonoperating Revenues (Expenses):			
Grants and Contributions	\$ 179,687,996	\$ —	\$ —
Interest and Other Investment Income	23,700,485	10,007,243	52,682,692
Interest Expense	(35,410,879)	—	—
Other	(2,655,390)	—	—
Total Nonoperating Revenues (Expenses)	\$ 165,322,212	\$ 10,007,243	\$ 52,682,692
Income (Loss) Before Contributions and Transfers	\$ (2,050,681,112)	\$ (276,665,288)	\$ 230,138,980
Capital Contributions	\$ 379,345,915	\$ —	\$ —
Transfers:			
Transfers In	\$ 1,977,227,533	\$ 33,956,708	\$ —
Transfers Out	(2,251,048)	—	—
Net Transfers	\$ 1,974,976,485	\$ 33,956,708	\$ 0
Change in Net Assets	\$ 303,641,288	\$ (242,708,580)	\$ 230,138,980
Net Assets, July 1 (Restated)	4,484,559,698	346,458,369	1,014,336,202
Net Assets, June 30	\$ 4,788,200,986	\$ 103,749,789	\$ 1,244,475,182

Adjustment to reflect the consolidation of Internal Service Fund activities related to Enterprise Funds.

Change in Net Assets of Business-Type Activities

The notes to the financial statements are an integral part of this statement.

Enterprise Funds	Governmental Activities - Internal Service Funds	
Nonmajor Fund	Total	
Georgia Technology Authority		
\$ —	\$ 3,871,044,250	\$ 47,984,186
204,245,926	3,889,523	41,223,874
—	726,711,668	56,185,248
—	1,001,738,787	—
—	(196,103,108)	—
—	398,456,047	7,560,153
\$ 204,245,926	\$ 5,805,737,167	\$ 152,953,461
\$ 46,785,224	\$ 3,205,570,813	\$ 38,003,531
132,242,780	2,576,353,096	85,980,841
—	2,072,167,452	21,916,000
—	0	118,760,009
13,512,394	265,159,845	12,378,316
\$ 192,540,398	\$ 8,119,251,206	\$ 277,038,697
\$ 11,705,528	\$ (2,313,514,039)	\$ (124,085,236)
\$ —	\$ 179,687,996	\$ —
1,816,277	88,206,697	96,958,257
—	(35,410,879)	—
(249,867)	(2,905,257)	1,314,613
\$ 1,566,410	\$ 229,578,557	\$ 98,272,870
\$ 13,271,938	\$ (2,083,935,482)	\$ (25,812,366)
\$ —	\$ 379,345,915	\$ 25,948,883
\$ 18,574,112	\$ 2,029,758,353	\$ 31,860,085
(15,723,100)	(17,974,148)	(19,896,956)
\$ 2,851,012	\$ 2,011,784,205	\$ 11,963,129
\$ 16,122,950	\$ 307,194,638	\$ 12,099,646
112,198,199	—	1,136,929,599
\$ 128,321,149	\$ —	\$ 1,149,029,245
	(34,455,858)	
	\$ 272,738,780	

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 2.3	Schedule 2.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3
	4030101000	4030104000 Legal	4030201000 Acctng,	4030202000 Superior	4030203000 Risk	4030204000	4030205000 Risk
Acct & Description	Commissioner's Office	Services	Budget, Procurement	Courts Accounting	Management Accounting	Information Technology	Management IT
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery							
441003 S&S - Photocopies	1,579.75		610.75				
441017 S&S-Miscellaneous							
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply							
441336 S&S-DOAS-Motor Vehicle Svcs							
441337 S&S-DOAS-Printing & Rapid Copy							
441340 S&S-DOAS-Sale-St Surplus Prop							
441341 S&S-DOAS-Sale-Fed Surplus Prop							
441342 S&S-DOAS-Courier Service							
441343 S&S-DOAS-Mail Service							
441344 S&S-DOAS-USPS Contract							
441347 S&S-DOAS-Admin Fees-Superior				304,498.25			
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals							
441357 S&S-DOAS-MV Contract Maint							
441358 S&S-DOAS- Gross Surplus Sales							
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	1,579.75	-	610.75	304,498.25	-	-	-
468001 Other Revenue			39.17				
468140 O REV_DOAS_Purchasing Card Reb							
Other	-	-	39.17	-	-	-	-
Total Operating Revenues	\$ 1,579.75	\$ -	\$ 649.92	\$ 304,498.25	\$ -	\$ -	\$ -

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 2.3	Schedule 2.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3
	4030101000	4030104000 Legal	4030201000 Acctng,	4030202000 Superior	4030203000 Risk	4030204000	4030205000 Risk
Acct & Description	Commissioner's Office	Services	Budget, Procurement	Courts Accounting	Management Accounting	Information Technology	Management IT
Operating Expenses:							
510001 Regular Salaries	290,146.24	90,016.20	826,890.87	230,656.48	119,784.27	461,478.74	461,476.87
510002 Annual Leave Pay						1,898.90	1,898.90
510003 Other Supplemental Pay	3,233.12		(38.22)				
511001 Overtime							
513001 Temporary/Casual Labor							
514001 FICA - Regular	15,041.26	5,492.47	47,793.94	13,341.11	7,210.54	27,245.62	27,247.12
514002 FICA - Medicare	4,061.22	1,284.53	11,181.62	3,120.11	1,686.33	6,371.21	6,373.07
515001 Retirement - ERS	30,204.40	9,370.80	86,108.43	24,005.27	12,469.65	48,154.25	48,156.22
516001 Health Insurance	38,432.79	11,792.16	108,317.63	30,216.06	15,691.81	60,701.50	60,703.23
518001 Unemployment Insurance	196.00	49.00	471,503.00	294.00	147.00	294.00	294.00
520001 Assessments by Merit System	588.00	294.00	2,205.00	882.00	441.00	882.00	882.00
Personal Services	381,903.03	118,299.16	1,553,962.27	302,515.03	157,430.60	607,026.22	607,031.41
612001 MV Expense - Gasoline							
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint							
612004 MV Expenses - Parts & Supplies							
612006 MV Expenses - Diesel							
612007 MV Expenses - Natural Gas							
612008 MVE-Tags & Titles	20.00						
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program	1,266.53						
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS	621.65						
613002 Printing & Publication-Outside	116.40		281.46			77.00	
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning							
614002 S&M-Computer	989.71					209,989.44	28,944.45
614003 S&M-Office	1,138.16		7,859.93			217.64	
614004 S&M-Building/Maintenance							
614005 S&M-Other	2,942.64	3.00	238.15			36.94	15.00
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage	75.11	12.93	2,281.34				
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express			9.45				
614013 S&M-Copier Usage							
614014 S&M-Uniforms & Related Items							
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 2.3	Schedule 2.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3
	4030101000	4030104000 Legal	4030201000 Acctng,	4030202000 Superior	4030203000 Risk	4030204000	4030205000 Risk
Acct & Description	Commissioner's Office	Services	Budget, Procurement	Courts Accounting	Management Accounting	Information Technology	Management IT
614026 S&M-Audio/Visual							
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance							
615002 R&M - Maintenance Agreements						1,478.40	36,421.70
615003 R&M - Janitorial Services							
615004 R&M-Computers						21,365.83	283,233.27
615007 R&M-GBA Services	14.00		48,017.37		776.25		
615008 R&M-Pest Control							
616001 Equip on Inv - not Capitalized						(7,641.69)	(3,316.45)
616006 Equip Inv-not Capit-Computers						(62,483.32)	(65,006.50)
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage							
617002 Water and Sewage - Water							
618001 Energy - Electricity							
618200 Energy - Natural Gas							
618300 Energy - Liquid Gas							
618400 Energy - Other							
619001 Rents OTRE-Equipment	6,122.20		7,909.76				(0.01)
619002 Rents OTRE-Parking	70.00						
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box			126.00				
619099 Rents OTRE - Other			788.13				
620001 I & B - Employee Blanket Bond	24.00	6.00	102.00	36.00	18.00	36.00	36.00
620002 I & B - Property			1,708.00				
620003 I & B - Vehicle	417.15						
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight	45.58		92.14			48.66	50.51
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services							
627002 OOE - Dues & Subscriptions	98.32		95.00			379.00	
627003 OOE - Registration	633.09	165.00	994.00	135.00		25,237.59	9,800.00
627004 OOE - Advertising						200.00	
627005 OOE - Bank Charges			43.61				
627006 OOE - Relocation Expense							
627007 OOE - Film Processing							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 2.3	Schedule 2.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3
	4030101000	4030104000 Legal	4030201000 Acctng,	4030202000 Superior	4030203000 Risk	4030204000	4030205000 Risk
Acct & Description	Commissioner's Office	Services	Budget, Procurement	Courts Accounting	Management Accounting	Information Technology	Management IT
627021 OOE-Notary Costs	43.95						
627023 OOE-Garbage Collections							
627024 OOE-Credit Card Fees							
627049 OOE-Other	1,530.96	10.00	2,999.95		819.00	117.30	
627077 OOE-GDED-Other Promo Exp							
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other		218.00					
640001 Travel - Mileage	140.28		188.16	294.28			518.28
640002 Travel - Meals	336.80		219.00	59.00			36.39
640003 Travel - Lodging	1,515.00		518.97	270.30			
640004 Travel - Other	157.00		3.00	16.00			
640005 Travel - Commercial Transport	844.09						
640006 Travel - DOAS Motor Pool	97.59		104.59			13.67	
648001 Real Estate Rentals	52,440.00		74,320.00		13,117.00	26,233.00	26,223.00
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant			19,211.52			783,984.90	200,889.44
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp			598.50				
651056 PD&F-Temporary Services	10,404.66						
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant			460.00				
653600 Contracts - Other							
654001 Contracts - State Orgs							
661001 Computer Bill-GTA Cust Bill						4,675.74	8,593.64
663001 Software						129,556.44	2,282.46
663002 Software - Support and Maint						91,819.59	99,354.44
671002 Telecom-Data-Wire/Cable-GTA							
671003 Telecom-Data-Data Net-GTA			(858.53)			2,492.52	
672001 TELECOM O-Phone-LOCAL SVC-GTA	3,414.81		12,622.09	1,147.35	2,305.49	7,718.66	3,351.64
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-GTA	54.11		151.35	25.29	14.80	22.24	19.37
672005 Telecom-Other-Pagers-GTA	37.50		759.61			225.49	780.16
672006 Telecom-Other-Radio-GTA							
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular	3,613.06					430.00	

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 2.3	Schedule 2.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3	Schedule 3.3
	4030101000	4030104000 Legal	4030201000 Acctng,	4030202000 Superior	4030203000 Risk	4030204000	4030205000 Risk
Acct & Description	Commissioner's Office	Services	Budget, Procurement	Courts Accounting	Management Accounting	Information Technology	Management IT
672020 Telecommunications-Other						120.32	
672051 Telecom-O-GTA-Sv for Rs-Long D							
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost							
762001 Indirect Cost-Contra Account					(173,704.89)		(1,175,688.57)
Services and Supplies	89,224.35	414.93	181,844.55	1,983.22	(157,430.60)	1,237,127.61	(543,461.78)
Depreciation							
Total Operating Expenses	\$ 471,127.38	\$ 118,714.09	\$ 1,735,806.82	\$ 304,498.25	\$ (0.00)	\$ 1,844,153.83	\$ 63,569.63
Operating Income (Loss)	\$ (469,547.63)	\$ (118,714.09)	\$ (1,735,156.90)	\$ -	\$ 0.00	\$ (1,844,153.83)	\$ (63,569.63)
Nonoperating Revenues (Expenses):							
461001 Interest Earned							
461050 Interest Earned - Ga. Fund One			67,508.78				
464001 Investment Expense			(1,019.74)				
Interest and Other Investment Income	-	-	66,489.04	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment	365,173.00	112,084.00	1,733,918.00			930,768.00	
Transfers In	365,173.00	112,084.00	1,733,918.00	-	-	930,768.00	-
750001 Transfers Out							
750100 Transfer Out -Sales Tax							
Transfers Out	-	-	-	-	-	-	-
Net Transfers	\$ 365,173.00	\$ 112,084.00	\$ 1,733,918.00	\$ -	\$ -	\$ 930,768.00	\$ -
Change in Net Assets							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

Acct & Description	SECTION I		SECTION I		SECTION I	SECTION II	SECTION I
	Schedule 3.3	N/A	Schedule 3.3	N/A	Schedule 4.3	"Central Supply"	Grantee
	4030206000 Customer Employee Relations	4030206100 Conference Account	4030207000 No Title	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030304100 Rapid Copy
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery							
441003 S&S - Photocopies	65.50						
441017 S&S-Miscellaneous		37,465.00					
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply						2,514,499.10	
441336 S&S-DOAS-Motor Vehicle Svcs							
441337 S&S-DOAS-Printing & Rapid Copy							150,000.00
441340 S&S-DOAS-Sale-St Surplus Prop							
441341 S&S-DOAS-Sale-Fed Surplus Prop							
441342 S&S-DOAS-Courier Service							
441343 S&S-DOAS-Mail Service							
441344 S&S-DOAS-USPS Contract							
441347 S&S-DOAS-Admin Fees-Superior							
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals							5,984.37
441357 S&S-DOAS-MV Contract Maint							
441358 S&S-DOAS- Gross Surplus Sales							
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	65.50	37,465.00	-	-	-	2,514,499.10	155,984.37
468001 Other Revenue					5.00		
468140 O REV_DOAS_Purchasing Card Reb							
Other	-	-	-	-	5.00	-	-
Total Operating Revenues	\$ 65.50	\$ 37,465.00	\$ -	\$ -	\$ 5.00	\$ 2,514,499.10	\$ 155,984.37

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

Acct & Description	SECTION I		SECTION I		SECTION I	SECTION II	SECTION I
	Schedule 3.3	N/A	Schedule 3.3	N/A	Schedule 4.3	"Central Supply"	Grantee
	4030206000 Customer	4030206100	4030207000 No Title	4030209999 Pass	4030301000 Support	4030302000 Bulk	4030304100 Rapid
	Employee Relations	Conference Account		Through Funds	Services Admin	Paper Sales	Copy
Operating Expenses:							
510001 Regular Salaries	378,659.77				123,870.10	32,022.96	44,682.68
510002 Annual Leave Pay	16,570.19						8,927.68
510003 Other Supplemental Pay	2,039.81		840.00				
511001 Overtime							
513001 Temporary/Casual Labor	6,527.50						
514001 FICA - Regular	23,478.00		52.08		7,255.06	1,918.73	3,258.10
514002 FICA - Medicare	5,490.84		12.19		1,709.20	448.74	761.98
515001 Retirement - ERS	46,237.93				12,895.04	3,329.76	4,627.83
516001 Health Insurance	52,042.38				16,226.98	4,194.96	7,022.93
518001 Unemployment Insurance	441.00				120.54	49.00	98.00
520001 Assessments by Merit System	1,176.00				361.64	147.00	294.00
Personal Services	532,663.42	-	904.27	-	162,438.56	42,111.15	69,673.20
612001 MV Expense - Gasoline							1,200.75
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint						11.90	5,321.48
612004 MV Expenses - Parts & Supplies							
612006 MV Expenses - Diesel							
612007 MV Expenses - Natural Gas							
612008 MVE-Tags & Titles							
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program							
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS	22.39	142.20					926.74
613002 Printing & Publication-Outside					58.20	884.50	
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning							
614002 S&M-Computer							
614003 S&M-Office	1,180.60	910.02			1,012.66	414.53	302.85
614004 S&M-Building/Maintenance							
614005 S&M-Other	625.00				3.00		179.99
614007 S&M-Recycled Paper Products	20.00						
614009 S&M-Postage Meter/Postage	638.60	302.29			621.53		
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express							
614013 S&M-Copier Usage							
614014 S&M-Uniforms & Related Items						47.05	1,179.31
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

Acct & Description	SECTION I		SECTION I		SECTION I	SECTION II	SECTION I
	Schedule 3.3	N/A	Schedule 3.3	N/A	Schedule 4.3	"Central Supply"	Grantee
	4030206000 Customer Employee Relations	4030206100 Conference Account	4030207000 No Title	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030304100 Rapid Copy
614026 S&M-Audio/Visual							
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup						2,175,235.15	
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance						1,133.09	200.00
615002 R&M - Maintenance Agreements							
615003 R&M - Janitorial Services							
615004 R&M-Computers							
615007 R&M-GBA Services							(26,243.59)
615008 R&M-Pest Control							
616001 Equip on Inv - not Capitalized		1,534.91					
616006 Equip Inv-not Capit-Computers							
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage							
617002 Water and Sewage - Water							
618001 Energy - Electricity							
618200 Energy - Natural Gas							
618300 Energy - Liquid Gas							
618400 Energy - Other							
619001 Rents OTRE-Equipment	9,726.58	322.00			7,346.64		
619002 Rents OTRE-Parking							
619003 Rents OTRE-Meeting Rooms		26,131.57					
619006 Rents OTRE-P.O. Box							
619099 Rents OTRE - Other							
620001 I & B - Employee Blanket Bond	54.00				20.76	6.00	12.00
620002 I & B - Property							27.00
620003 I & B - Vehicle							
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight	63.98	15.76				129,882.72	
626001 Procurement Card Purchases					(1,512.66)		1,512.66
627001 OOE - Linen & Laundry Services							
627002 OOE - Dues & Subscriptions	1,343.85	2,500.00			120.00		100.00
627003 OOE - Registration	1,790.00				221.00	255.00	980.00
627004 OOE - Advertising	515.00	36.50			365.00		
627005 OOE - Bank Charges		212.30					
627006 OOE - Relocation Expense							
627007 OOE - Film Processing							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads	165.00						

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

Acct & Description	SECTION I		SECTION I		SECTION I	SECTION II	SECTION I
	Schedule 3.3	N/A	Schedule 3.3	N/A	Schedule 4.3	"Central Supply"	Grantee
	4030206000 Customer	4030206100		4030209999 Pass	4030301000 Support	4030302000 Bulk	4030304100 Rapid
	Employee Relations	Conference Account	4030207000 No Title	Through Funds	Services Admin	Paper Sales	Copy
627021 OOE-Notary Costs							
627023 OOE-Garbage Collections							
627024 OOE-Credit Card Fees		1,533.90				40,531.01	
627049 OOE-Other	22.38	1,417.50			1,550.46	265.52	857.02
627077 OOE-GDED-Other Promo Exp							
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage	112.28		598.92				175.84
640002 Travel - Meals	52.00				94.00		60.78
640003 Travel - Lodging	408.28				317.79		305.04
640004 Travel - Other	12.00		67.50		20.00		26.22
640005 Travel - Commercial Transport			258.21		285.90		
640006 Travel - DOAS Motor Pool	58.36				115.11		25.63
648001 Real Estate Rentals	17,484.60				7,874.00	1,004.00	112,153.00
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant	(1,159.46)						
651004 PD&F-Board Member			57,769.38				
651005 PD&F-Physicians			777.75				
651008 PD&F-Actuary							
651010 PD&F-Other Fees		996.63					
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services							
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant							
653600 Contracts - Other							
654001 Contracts - State Orgs							
661001 Computer Bill-GTA Cust Bill							
663001 Software						479.76	
663002 Software - Support and Maint							
671002 Telecom-Data-Wire/Cable-GTA							
671003 Telecom-Data-Data Net-GTA							
672001 TELECOM O-Phone-LOCAL SVC-GTA	4,182.28				1,836.03		2,918.67
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-GTA	17.56				12.82		19.76
672005 Telecom-Other-Pagers-GTA	354.77				120.00		240.00
672006 Telecom-Other-Radio-GTA							214.42
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular							

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

Acct & Description	SECTION I		SECTION I		SECTION I	SECTION II	SECTION I
	Schedule 3.3	N/A	Schedule 3.3	N/A	Schedule 4.3	"Central Supply"	Grantee
	4030206000 Customer Employee Relations	4030206100 Conference Account	4030207000 No Title	4030209999 Pass Through Funds	4030301000 Support Services Admin	4030302000 Bulk Paper Sales	4030304100 Rapid Copy
672020 Telecommunications-Other							
672051 Telecom-O-GTA-Sv for Rs-Long D							
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost						87,315.48	14,454.10
762001 Indirect Cost-Contra Account					(143,363.80)		
Services and Supplies	37,690.05	36,055.58	59,471.76	-	(122,881.56)	2,437,465.71	117,149.67
Depreciation							
Total Operating Expenses	\$ 570,353.47	\$ 36,055.58	\$ 60,376.03	\$ -	\$ 39,557.00	\$ 2,479,576.86	\$ 186,822.87
Operating Income (Loss)	\$ (570,287.97)	\$ 1,409.42	\$ (60,376.03)	\$ -	\$ (39,552.00)	\$ 34,922.24	\$ (30,838.50)
Nonoperating Revenues (Expenses):							
461001 Interest Earned		124.13					
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	124.13	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment	513,624.00		60,473.00	18,910,752.00	39,552.00		
Transfers In	513,624.00	-	60,473.00	18,910,752.00	39,552.00	-	-
750001 Transfers Out				(18,910,752.00)			
750100 Transfer Out -Sales Tax							
Transfers Out	-	-	-	(18,910,752.00)	-	-	-
Net Transfers	\$ 513,624.00	\$ -	\$ 60,473.00	\$ -	\$ 39,552.00	\$ -	\$ -
Change in Net Assets						\$ 34,922.24	

STATE OF GEORGIA
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DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION II	SECTION II	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II
	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"	Schedule 5.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"
Acct & Description	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery					612,627.70		
441003 S&S - Photocopies							
441017 S&S-Miscellaneous						56,586.20	
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply							
441336 S&S-DOAS-Motor Vehicle Svcs							221,782.26
441337 S&S-DOAS-Printing & Rapid Copy							
441340 S&S-DOAS-Sale-St Surplus Prop				(122.50)			
441341 S&S-DOAS-Sale-Fed Surplus Prop							
441342 S&S-DOAS-Courier Service		435,267.70					
441343 S&S-DOAS-Mail Service	459,504.47						
441344 S&S-DOAS-USPS Contract			151,000.08				
441347 S&S-DOAS-Admin Fees-Superior							
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals				858,972.79			
441357 S&S-DOAS-MV Contract Maint		180.00				308,089.80	
441358 S&S-DOAS- Gross Surplus Sales							
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	459,504.47	435,447.70	151,000.08	858,850.29	612,627.70	364,676.00	221,782.26
468001 Other Revenue					0.29		
468140 O REV_DOAS_Purchasing Card Reb							
Other	-	-	-	-	0.29	-	-
Total Operating Revenues	\$ 459,504.47	\$ 435,447.70	\$ 151,000.08	\$ 858,850.29	\$ 612,627.99	\$ 364,676.00	\$ 221,782.26

STATE OF GEORGIA
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SERVICE RECONCILIATION TO CAFR
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	SECTION II	SECTION II	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II
	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"	Schedule 5.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"
	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations
Acct & Description							
Operating Expenses:							
510001 Regular Salaries	86,546.76	156,585.96	111,941.12	197,464.64	189,839.80		
510002 Annual Leave Pay		333.34	505.09	534.71	1,934.25		
510003 Other Supplemental Pay	1,612.74	(177.84)		(52.80)			
511001 Overtime							
513001 Temporary/Casual Labor			12,392.46				
514001 FICA - Regular	4,942.90	9,100.01	6,616.10	11,645.71	11,631.26		
514002 FICA - Medicare	1,156.00	2,128.25	1,726.99	2,723.59	2,720.21		
515001 Retirement - ERS	9,243.58	16,301.16	11,653.50	20,652.20	20,052.00		
516001 Health Insurance	11,548.97	20,533.42	14,730.51	25,935.70	25,486.37		
518001 Unemployment Insurance	235.20	416.50	235.20	494.90	433.16		
520001 Assessments by Merit System	705.60	1,249.52	705.60	1,484.72	1,299.48		
Personal Services	115,991.75	206,470.32	160,506.57	260,883.37	253,396.53	-	-
612001 MV Expense - Gasoline				204,979.90		197,359.44	
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint		8,661.61		98,528.87		104,934.21	
612004 MV Expenses - Parts & Supplies				164.54			
612006 MV Expenses - Diesel							
612007 MV Expenses - Natural Gas						12,733.47	
612008 MVE-Tags & Titles				9.00			
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program		28,469.61					
612099 MV Expenses - Other		1,035.90		119.50		399.82	
613001 Printing & Publications-DOAS				371.09	9.35	76.61	
613002 Printing & Publication-Outside					4,030.96		
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning	307.86	440.81	262.60	4,012.02			
614002 S&M-Computer							
614003 S&M-Office	4,541.25	226.67	1,074.82	3,269.10	4,928.88	75.92	
614004 S&M-Building/Maintenance							
614005 S&M-Other	382.12			(278.97)			
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage	948.05						
614010 S&M-Postage-Permit	650.00						
614011 S&M-Postage-Mail/Express							
614013 S&M-Copier Usage							
614014 S&M-Uniforms & Related Items	1,454.08	821.29	610.05	2,264.61	15.00		
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books							

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	SECTION II	SECTION II	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II
	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"	Schedule 5.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"
Acct & Description	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations
614026 S&M-Audio/Visual							
614072 S&M-Merch Resale-Gasoline							183,514.22
614152 S&M - DOC - Inmate				12.29			
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage	421,980.49		388.28				
615001 Repairs & Maintenance	36.26	18.13		856.91			
615002 R&M - Maintenance Agreements				1,900.00			
615003 R&M - Janitorial Services							
615004 R&M-Computers				3,480.00			
615007 R&M-GBA Services				337.29	93.00	111.02	
615008 R&M-Pest Control							
616001 Equip on Inv - not Capitalized							
616006 Equip Inv-not Capit-Computers							
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage							
617002 Water and Sewage - Water							
618001 Energy - Electricity							
618200 Energy - Natural Gas						14.62	
618300 Energy - Liquid Gas							
618400 Energy - Other							
619001 Rents OTRE-Equipment	16,961.25		1,096.40	2,785.20			
619002 Rents OTRE-Parking				9,024.00			
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box							
619099 Rents OTRE - Other		(6.18)					
620001 I & B - Employee Blanket Bond	28.80	51.00	28.80	60.60	53.04		
620002 I & B - Property				21.00			
620003 I & B - Vehicle		3,754.35		60,070.32			
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight				176.33			
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services			39.39				
627002 OOE - Dues & Subscriptions				565.00		1,156.95	
627003 OOE - Registration				165.00			
627004 OOE - Advertising					399.00		
627005 OOE - Bank Charges							
627006 OOE - Relocation Expense							
627007 OOE - Film Processing							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads							

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SERVICE RECONCILIATION TO CAFR
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	SECTION II	SECTION II	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II
	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"	Schedule 5.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"
Acct & Description	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations
627021 OOE-Notary Costs							
627023 OOE-Garbage Collections							
627024 OOE-Credit Card Fees							
627049 OOE-Other		207.00	7.46	9,858.35	203.56		
627077 OOE-GDED-Other Promo Exp							
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage				42.28	26.88		
640002 Travel - Meals				50.00	66.35		
640003 Travel - Lodging				722.82	1,976.52		
640004 Travel - Other				119.17	810.19		
640005 Travel - Commercial Transport				410.85	456.30		
640006 Travel - DOAS Motor Pool				416.51	588.82		
648001 Real Estate Rentals	11,993.00		15,118.00	10,353.00	16,350.00		
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant					188,175.10		
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services			492.10	5,391.00			
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant							
653600 Contracts - Other							
654001 Contracts - State Orgs							
661001 Computer Bill-GTA Cust Bill							
663001 Software							
663002 Software - Support and Maint							
671002 Telecom-Data-Wire/Cable-GTA							
671003 Telecom-Data-Data Net-GTA							
672001 TELECOM O-Phone-LOCAL SVC-GTA	1,720.24		3,975.35	5,234.25	8,733.32		
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-GTA	20.14		44.20	74.04	809.48		
672005 Telecom-Other-Pagers-GTA	107.67			18.33	465.16		
672006 Telecom-Other-Radio-GTA	1,581.84	3,925.58		993.29			
672008 Telecom-O-Radio-nonGTA	131.64	279.16		98.73			
672019 Telecommunications - Cellular							

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	SECTION II	SECTION II	SECTION I	SECTION II	SECTION I	SECTION II	SECTION II
	"Mail Services"	"Courier Service"	Grantee	"Motor Vehicle Rentals"	Schedule 5.3	"Motor Vehicle Maintenance"	"Motor Vehicle Petroleum"
Acct & Description	4030304200 Mail Services	4030304300 Courier Services	4030305000 Post Office Operations	4030306000 Motor Vehicle Rentals	4030307000 Fleet Support Services	4030308000 MV Contract Maintenance	4030309000 Petroleum Operations
672020 Telecommunications-Other							
672051 Telecom-O-GTA-Sv for Rs-Long D					806.07		
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost			3,613.53		36,135.26		
762001 Indirect Cost-Contra Account							
Services and Supplies	462,844.69	47,884.93	26,750.98	426,676.22	265,132.24	316,862.06	183,514.22
Depreciation							
Total Operating Expenses	\$ 578,836.44	\$ 254,355.25	\$ 187,257.55	\$ 687,559.59	\$ 518,528.77	\$ 316,862.06	\$ 183,514.22
Operating Income (Loss)	\$ (119,331.97)	\$ 181,092.45	\$ (36,257.47)	\$ 171,290.70	\$ 94,099.22	\$ 47,813.94	\$ 38,268.04
Nonoperating Revenues (Expenses):							
461001 Interest Earned							
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment			70,810.00		411,113.00		
Transfers In	-	-	70,810.00	-	411,113.00	-	-
750001 Transfers Out							
750100 Transfer Out -Sales Tax							
Transfers Out	-	-	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ 70,810.00	\$ -	\$ 411,113.00	\$ -	\$ -
Change in Net Assets	\$ (119,331.97)	\$ 181,092.45		\$ 171,290.70		\$ 47,813.94	\$ 38,268.04

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 6.3	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
			4030312010 State				4030313010 Federal
Acct & Description	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	Surplus Administration
Operating Revenues:							
413010 Gen S&U Taxes-State Tax			37,006.61				
414101 S-S&UT-Motor Fuel Tax Recovery							
441003 S&S - Photocopies			31.20				
441017 S&S-Miscellaneous							
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply							
441336 S&S-DOAS-Motor Vehicle Svcs							
441337 S&S-DOAS-Printing & Rapid Copy							
441340 S&S-DOAS-Sale-St Surplus Prop		575.00	383,661.41	903,648.63	412,911.22	296,839.31	
441341 S&S-DOAS-Sale-Fed Surplus Prop							(23,394.24)
441342 S&S-DOAS-Courier Service							
441343 S&S-DOAS-Mail Service							
441344 S&S-DOAS-USPS Contract							
441347 S&S-DOAS-Admin Fees-Superior							
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals							
441357 S&S-DOAS-MV Contract Maint			3,677.59				
441358 S&S-DOAS- Gross Surplus Sales		78,494.21	2,891,662.09				
441359 S&S-DOAS-Surplus Sales- Contra		(79,069.21)	(2,520,798.10)				
Sales and Services	-	-	795,240.80	903,648.63	412,911.22	296,839.31	(23,394.24)
468001 Other Revenue							
468140 O REV_DOAS_Purchasing Card Reb							
Other	-	-	-	-	-	-	-
Total Operating Revenues	\$ -	\$ -	\$ 795,240.80	\$ 903,648.63	\$ 412,911.22	\$ 296,839.31	\$ (23,394.24)

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 6.3	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
			4030312010 State				4030313010 Federal
	4030311000 Surplus &	4030312000 State	Surplus	4030312020 State	4030312030 State	4030312040 State	Surplus
Acct & Description	Supply Admin	Surplus Program	Administration	Surplus - Atlanta	Surplus - Americus	Surplus - Swainsboro	Administration
Operating Expenses:							
510001 Regular Salaries	304,297.51			178,744.79	143,012.28	76,875.24	
510002 Annual Leave Pay	2,115.87				4,019.59		
510003 Other Supplemental Pay	(124.11)			1,907.37			
511001 Overtime							
513001 Temporary/Casual Labor						19,972.63	
514001 FICA - Regular	17,948.28			10,227.23	8,580.48	4,431.68	
514002 FICA - Medicare	4,197.58			2,391.83	2,006.73	1,326.07	
515001 Retirement - ERS	31,696.75			19,006.22	14,907.00	8,014.32	
516001 Health Insurance	40,123.85			23,665.33	19,261.05	10,070.76	
518001 Unemployment Insurance	588.00			637.00	294.00	245.00	
520001 Assessments by Merit System	1,764.00			1,911.00	882.00	735.00	
Personal Services	402,607.73	-	-	238,490.77	192,963.13	121,670.70	-
612001 MV Expense - Gasoline						125.73	
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint	681.85			1,094.08	1,222.61	442.45	
612004 MV Expenses - Parts & Supplies							
612006 MV Expenses - Diesel				279.44			
612007 MV Expenses - Natural Gas							
612008 MVE-Tags & Titles	3.95			3,456.00		1,368.00	
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program			11,761.20				11,761.15
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS	2,337.97			3,315.30			
613002 Printing & Publication-Outside	2,469.65		116.40				
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning				185.18	194.08		
614002 S&M-Computer					93.28		
614003 S&M-Office	4,879.23			2,726.49	1,617.64	1,042.26	
614004 S&M-Building/Maintenance				1,508.88	750.80	5,683.81	
614005 S&M-Other	60.00			2,792.80	272.05		
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage			2,711.20			258.40	
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express						194.45	
614013 S&M-Copier Usage							
614014 S&M-Uniforms & Related Items	164.79			3,663.40	639.21	57.08	
614017 S&M- Film & Photo				37.17			
614018 S&M-Training Supplies							
614025 S&M-Library Books							

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 6.3	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
			4030312010 State				4030313010 Federal
Acct & Description	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	Surplus Administration
614026 S&M-Audio/Visual							
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup				46.38			
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance				11,366.18	6,089.89	4,760.55	
615002 R&M - Maintenance Agreements						1,867.67	
615003 R&M - Janitorial Services				3,642.60		61.25	
615004 R&M-Computers							
615007 R&M-GBA Services				(638,000.00)			
615008 R&M-Pest Control				400.00	161.95	240.00	
616001 Equip on Inv - not Capitalized							
616006 Equip Inv-not Capit-Computers				1,214.95	1,214.95	1,214.95	
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage						156.79	
617002 Water and Sewage - Water						489.42	
618001 Energy - Electricity				4,173.51	6,111.26	6,436.26	
618200 Energy - Natural Gas				39,188.87	760.45	2,031.25	
618300 Energy - Liquid Gas						505.43	
618400 Energy - Other				2,059.50	1,605.24	968.59	
619001 Rents OTRE-Equipment			7,346.64	460.00	2,640.00	2,640.00	
619002 Rents OTRE-Parking							
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box							
619099 Rents OTRE - Other				71.00	794.19	150.00	
620001 I & B - Employee Blanket Bond	72.00			78.00	36.00	30.00	
620002 I & B - Property			902.00		1,461.00	1,798.00	
620003 I & B - Vehicle				2,085.75	1,251.45	1,251.45	
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight				51.87			
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services				83.55	2,126.49	2,042.76	
627002 OOE - Dues & Subscriptions	609.50					400.44	700.00
627003 OOE - Registration	1,664.38		730.00	581.00	210.00	210.00	70.00
627004 OOE - Advertising	3,505.00			845.12	74.90	261.86	
627005 OOE - Bank Charges			2,217.11		8.50	10.60	
627006 OOE - Relocation Expense			29,422.19				
627007 OOE - Film Processing							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads	22.00						

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 6.3	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
			4030312010 State				4030313010 Federal
	4030311000 Surplus &	4030312000 State	Surplus	4030312020 State	4030312030 State	4030312040 State	Surplus
Acct & Description	Supply Admin	Surplus Program	Administration	Surplus - Atlanta	Surplus - Americus	Surplus - Swainsboro	Administration
627021 OOE-Notary Costs	60.00				40.00	30.00	
627023 OOE-Garbage Collections					5,833.30	4,288.64	
627024 OOE-Credit Card Fees			4,607.39				
627049 OOE-Other	5,926.54		7,672.14	2,811.89	2,268.50	389.24	
627077 OOE-GDED-Other Promo Exp							
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage	107.80			249.48		53.20	
640002 Travel - Meals	137.00			428.98	27.00	38.00	
640003 Travel - Lodging	441.12			673.17	192.38	192.38	
640004 Travel - Other	40.00			6.00			
640005 Travel - Commercial Transport	291.90						
640006 Travel - DOAS Motor Pool							
648001 Real Estate Rentals			31,456.00				2,368.00
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant							
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services				11,830.25			
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant							
653600 Contracts - Other							2,045.65
654001 Contracts - State Orgs							
661001 Computer Bill-GTA Cust Bill							
663001 Software							
663002 Software - Support and Maint							
671002 Telecom-Data-Wire/Cable-GTA							
671003 Telecom-Data-Data Net-GTA				10,518.72	3,682.20	5,489.88	
672001 TELECOM O-Phone-LOCAL SVC-GTA	825.38		1,412.22	833.57	922.14	2,087.62	4,890.17
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-GTA	63.86		91.10	0.92	210.78	223.74	986.11
672005 Telecom-Other-Pagers-GTA	120.00		20.33	120.17	32.33	29.00	149.00
672006 Telecom-Other-Radio-GTA							
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular							

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 6.3	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
			4030312010 State				4030313010 Federal
Acct & Description	4030311000 Surplus & Supply Admin	4030312000 State Surplus Program	Surplus Administration	4030312020 State Surplus - Atlanta	4030312030 State Surplus - Americus	4030312040 State Surplus - Swainsboro	Surplus Administration
672020 Telecommunications-Other							
672051 Telecom-O-GTA-Sv for Rs-Long D							
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost				54,202.88			68,240.30
762001 Indirect Cost-Contra Account			(119,420.52)				
Services and Supplies	24,483.92	-	(18,954.60)	(470,916.95)	42,544.57	49,521.15	91,210.38
Depreciation							
Total Operating Expenses	\$ 427,091.65	\$ -	\$ (18,954.60)	\$ (232,426.18)	\$ 235,507.70	\$ 171,191.85	\$ 91,210.38
Operating Income (Loss)	\$ (427,091.65)	\$ -	\$ 814,195.40	\$ 1,136,074.81	\$ 177,403.52	\$ 125,647.46	\$ (114,604.62)
Nonoperating Revenues (Expenses):							
461001 Interest Earned			41.38				5,733.96
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	41.38	-	-	-	5,733.96
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment							
Transfers In	-	-	-	-	-	-	-
750001 Transfers Out							
750100 Transfer Out -Sales Tax			(37,006.61)				
Transfers Out	-	-	(37,006.61)	-	-	-	-
Net Transfers	\$ -	\$ -	\$ (37,006.61)	\$ -	\$ -	\$ -	\$ -
Change in Net Assets							

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3
	4030313020 Federal	4030313030 Federal	4030313040 Federal	4030402000 State	4030403000 State	4030403100	4030403200
Acct & Description	Surplus - Atlanta	Surplus - Americus	Surplus - Swainsboro	Purchasing	Purchasing	Procurement	Statewide Contracts
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery							
441003 S&S - Photocopies					2,660.39		319.91
441017 S&S-Miscellaneous							
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply							
441336 S&S-DOAS-Motor Vehicle Svcs							
441337 S&S-DOAS-Printing & Rapid Copy							
441340 S&S-DOAS-Sale-St Surplus Prop							
441341 S&S-DOAS-Sale-Fed Surplus Prop	148,607.01	193,133.00	90,148.50				
441342 S&S-DOAS-Courier Service							
441343 S&S-DOAS-Mail Service							
441344 S&S-DOAS-USPS Contract							
441347 S&S-DOAS-Admin Fees-Superior							
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals							
441357 S&S-DOAS-MV Contract Maint							
441358 S&S-DOAS- Gross Surplus Sales							
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	148,607.01	193,133.00	90,148.50	-	2,660.39	-	319.91
468001 Other Revenue					244,975.47		
468140 O REV_DOAS_Purchasing Card Reb					244,975.47		
Other	-	-	-	-	244,975.47	-	-
Total Operating Revenues	\$ 148,607.01	\$ 193,133.00	\$ 90,148.50	\$ -	\$ 247,635.86	\$ -	\$ 319.91

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3
	4030313020 Federal	4030313030 Federal	4030313040 Federal	4030402000 State	4030403000 State	4030403100	4030403200
Acct & Description	Surplus - Atlanta	Surplus - Americus	Surplus - Swainsboro	Purchasing	Purchasing	Procurement	Statewide Contracts
Operating Expenses:							
510001 Regular Salaries	32,981.88	48,683.40	15,857.52		266,539.68	343,248.96	365,332.69
510002 Annual Leave Pay						513.35	8,067.88
510003 Other Supplemental Pay			(227.77)		494.94		(181.35)
511001 Overtime							
513001 Temporary/Casual Labor		8,823.70					
514001 FICA - Regular	1,783.31	2,781.89	819.39		15,721.95	20,191.52	22,092.67
514002 FICA - Medicare	417.07	778.55	191.63		3,682.80	4,722.18	5,166.83
515001 Retirement - ERS	3,433.56	5,047.32	1,656.00		27,941.45	35,616.94	38,040.10
516001 Health Insurance	4,320.60	6,377.52	2,047.54		34,981.61	45,032.76	48,892.00
518001 Unemployment Insurance	49.00	98.00	98.00		230.30	690.90	568.40
520001 Assessments by Merit System	147.00	294.00	294.00		690.92	2,072.72	1,705.20
Personal Services	43,132.42	72,884.38	20,736.31	-	350,283.65	452,089.33	489,684.42
612001 MV Expense - Gasoline							
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint		3,452.64	1,563.65				
612004 MV Expenses - Parts & Supplies							
612006 MV Expenses - Diesel		5.91					
612007 MV Expenses - Natural Gas							
612008 MVE-Tags & Titles							
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program							
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS					316.13	49.50	49.50
613002 Printing & Publication-Outside					141.15	630.34	49.50
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning							
614002 S&M-Computer					50.36		
614003 S&M-Office			155.73	(51.53)	810.12	1,658.17	5,086.74
614004 S&M-Building/Maintenance			2,139.05				
614005 S&M-Other					746.26	715.10	(142.75)
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage					1,202.94		
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express							
614013 S&M-Copier Usage					6.04		
614014 S&M-Uniforms & Related Items	3.20						
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books						18.70	4,188.00

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SERVICE RECONCILIATION TO CAFR
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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3
	4030313020 Federal	4030313030 Federal	4030313040 Federal	4030402000 State	4030403000 State	4030403100	4030403200
Acct & Description	Surplus - Atlanta	Surplus - Americus	Surplus - Swainsboro	Purchasing	Purchasing	Procurement	Statewide Contracts
614026 S&M-Audio/Visual							
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance		2,537.80	1,886.22				
615002 R&M - Maintenance Agreements	19,437.45						
615003 R&M - Janitorial Services							
615004 R&M-Computers							
615007 R&M-GBA Services					5,400.38		
615008 R&M-Pest Control							
616001 Equip on Inv - not Capitalized							
616006 Equip Inv-not Capit-Computers					1,866.90		
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage							
617002 Water and Sewage - Water							
618001 Energy - Electricity	6,915.95						
618200 Energy - Natural Gas	3,423.08						
618300 Energy - Liquid Gas							
618400 Energy - Other							
619001 Rents OTRE-Equipment					5,184.29		
619002 Rents OTRE-Parking							
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box							
619099 Rents OTRE - Other							
620001 I & B - Employee Blanket Bond	6.00	12.00	12.00		28.20	84.60	69.60
620002 I & B - Property							
620003 I & B - Vehicle							
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight	5,788.00	10,666.75	2,525.00		9.54		
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services							
627002 OOE - Dues & Subscriptions					120.00	2,045.00	400.00
627003 OOE - Registration	200.00				30.00	1,080.00	715.00
627004 OOE - Advertising					325.00		
627005 OOE - Bank Charges							
627006 OOE - Relocation Expense							
627007 OOE - Film Processing							
627019 OOE-Testing & Certification							275.00
627020 OOE-Legal Ads							

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3
	4030313020 Federal Surplus - Atlanta	4030313030 Federal Surplus - Americus	4030313040 Federal Surplus - Swainsboro	4030402000 State Purchasing	4030403000 State Purchasing	4030403100 Procurement	4030403200 Statewide Contracts
Acct & Description							
627021 OOE-Notary Costs							
627023 OOE-Garbage Collections							
627024 OOE-Credit Card Fees							
627049 OOE-Other	7.46	162.40			1,641.50	376.27	73.76
627077 OOE-GDED-Other Promo Exp							
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage					194.32		50.68
640002 Travel - Meals		1,169.50	1,032.00		354.00		6.00
640003 Travel - Lodging		1,550.57	2,280.53		1,808.28		
640004 Travel - Other					132.00		
640005 Travel - Commercial Transport					609.24		
640006 Travel - DOAS Motor Pool						302.00	98.64
648001 Real Estate Rentals					6,664.00	36,596.00	35,071.00
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant					11,891.01	17,527.18	16,469.00
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services					33,369.86	13,777.88	17,118.65
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant							
653600 Contracts - Other						41,077.00	
654001 Contracts - State Orgs							
661001 Computer Bill-GTA Cust Bill							
663001 Software							
663002 Software - Support and Maint							
671002 Telecom-Data-Wire/Cable-GTA							
671003 Telecom-Data-Data Net-GTA					32.50		
672001 TELECOM O-Phone-LOCAL SVC-GTA		309.54			24,891.94		
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-GTA		31.39			691.91		
672005 Telecom-Other-Pagers-GTA					1,154.50		
672006 Telecom-Other-Radio-GTA							
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular							269.60

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3
	4030313020 Federal Surplus - Atlanta	4030313030 Federal Surplus - Americus	4030313040 Federal Surplus - Swainsboro	4030402000 State Purchasing	4030403000 State Purchasing	4030403100 Procurement	4030403200 Statewide Contracts
Acct & Description							
672020 Telecommunications-Other							
672051 Telecom-O-GTA-Sv for Rs-Long D							
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost		36,135.26					
762001 Indirect Cost-Contra Account							
Services and Supplies	35,781.14	56,033.76	11,594.18	(51.53)	99,672.37	115,937.74	79,847.92
Depreciation							
Total Operating Expenses	\$ 78,913.56	\$ 128,918.14	\$ 32,330.49	\$ (51.53)	\$ 449,956.02	\$ 568,027.07	\$ 569,532.34
Operating Income (Loss)	\$ 69,693.45	\$ 64,214.86	\$ 57,818.01	\$ 51.53	\$ (202,320.16)	\$ (568,027.07)	\$ (569,212.43)
Nonoperating Revenues (Expenses):							
461001 Interest Earned							
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment					371,704.00	4,328,313.00	663,341.00
Transfers In	-	-	-	-	371,704.00	4,328,313.00	663,341.00
750001 Transfers Out							
750100 Transfer Out -Sales Tax							
Transfers Out	-	-	-	-	-	-	-
Net Transfers	\$ -	\$ -	\$ -	\$ -	\$ 371,704.00	\$ 4,328,313.00	\$ 663,341.00
Change in Net Assets							

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 8.3	Grantee	Grantee
	4030403300	4030403400 Training	4030403500	4030404000 Service	4030501000 Risk	4030610000	4030620000 Mentor
Acct & Description	Procurement Support	and Compliance	Purchasing Card	Contract Management	Management - Admin	Governor's Small Business Cntr	Protege Program
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery							
441003 S&S - Photocopies							
441017 S&S-Miscellaneous							
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply							
441336 S&S-DOAS-Motor Vehicle Svcs							
441337 S&S-DOAS-Printing & Rapid Copy							
441340 S&S-DOAS-Sale-St Surplus Prop							
441341 S&S-DOAS-Sale-Fed Surplus Prop							
441342 S&S-DOAS-Courier Service							
441343 S&S-DOAS-Mail Service							
441344 S&S-DOAS-USPS Contract							
441347 S&S-DOAS-Admin Fees-Superior							
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals							
441357 S&S-DOAS-MV Contract Maint							
441358 S&S-DOAS- Gross Surplus Sales							
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	-	-	-	-	-	-	-
468001 Other Revenue							26,000.00
468140 O REV_DOAS_Purchasing Card Reb							
Other	-	-	-	-	-	-	26,000.00
Total Operating Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000.00

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 8.3	Grantee	Grantee
	4030403300	4030403400 Training	4030403500	4030404000 Service	4030501000 Risk	4030610000	4030620000 Mentor
Acct & Description	Procurement Support	and Compliance	Purchasing Card	Contract Management	Management - Admin	Governor's Small Business Cntr	Protege Program
Operating Expenses:							
510001 Regular Salaries	197,244.76	320,127.54	20,758.50	28,157.96		240,407.45	177,126.57
510002 Annual Leave Pay	6,060.02	2,179.70					
510003 Other Supplemental Pay	(75.48)						
511001 Overtime							
513001 Temporary/Casual Labor							
514001 FICA - Regular	11,611.35	18,632.56	1,210.58	1,695.38		14,181.03	10,727.07
514002 FICA - Medicare	2,715.55	4,357.61	283.12	396.50		3,316.53	2,508.75
515001 Retirement - ERS	21,755.94	33,395.34	2,161.00	2,931.28		25,253.75	18,439.11
516001 Health Insurance	26,622.95	42,222.16	2,719.34	3,688.70		31,493.16	23,203.53
518001 Unemployment Insurance	264.60	318.50	117.60	49.00	200.90	190.12	191.10
520001 Assessments by Merit System	793.80	1,984.52	352.80	147.00	602.72	570.36	573.32
Personal Services	266,993.49	423,217.93	27,602.94	37,065.82	803.62	315,412.40	232,769.45
612001 MV Expense - Gasoline							
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint							
612004 MV Expenses - Parts & Supplies							
612006 MV Expenses - Diesel							
612007 MV Expenses - Natural Gas							
612008 MVE-Tags & Titles							
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program							
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS	24.75	293.66			1,152.41		574.11
613002 Printing & Publication-Outside	580.82	835.24			1,229.05		908.00
613003 Print & Pub-Rapid Copy							
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning							
614002 S&M-Computer							
614003 S&M-Office	1,044.14	2,488.29	1,212.22	46.67	32,593.07	525.65	1,344.96
614004 S&M-Building/Maintenance							
614005 S&M-Other	247.02	22.00			41.20	109.20	7,321.63
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage					85,982.60	499.27	51.86
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express					1,784.00		
614013 S&M-Copier Usage					39.14		
614014 S&M-Uniforms & Related Items							
614017 S&M- Film & Photo						26.99	
614018 S&M-Training Supplies							
614025 S&M-Library Books	2,895.00						

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FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 8.3	Grantee	Grantee
	4030403300	4030403400 Training	4030403500	4030404000 Service	4030501000 Risk	4030610000	4030620000 Mentor
Acct & Description	Procurement Support	and Compliance	Purchasing Card	Contract Management	Management - Admin	Governor's Small Business Cntr	Protege Program
614026 S&M-Audio/Visual							1,246.00
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance							
615002 R&M - Maintenance Agreements					300.00		
615003 R&M - Janitorial Services							
615004 R&M-Computers							
615007 R&M-GBA Services	495.00	55.00			849.30	30.00	
615008 R&M-Pest Control							
616001 Equip on Inv - not Capitalized							
616006 Equip Inv-not Capit-Computers							
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage							
617002 Water and Sewage - Water							
618001 Energy - Electricity							
618200 Energy - Natural Gas							
618300 Energy - Liquid Gas							
618400 Energy - Other							
619001 Rents OTRE-Equipment					22,439.55	5,612.60	4,951.50
619002 Rents OTRE-Parking							39.00
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box					126.00		
619099 Rents OTRE - Other							
620001 I & B - Employee Blanket Bond	32.40	39.00	14.40		24.60	23.14	23.40
620002 I & B - Property							
620003 I & B - Vehicle							
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab							
622001 Freight					136.88	17.20	59.54
626001 Procurement Card Purchases							
627001 OOE - Linen & Laundry Services	931.25	341.12					
627002 OOE - Dues & Subscriptions		1,225.00	400.00		2,117.87	1,801.66	3,115.95
627003 OOE - Registration	390.00	1,945.00		200.00	760.00	2,129.91	4,565.00
627004 OOE - Advertising						31.00	250.00
627005 OOE - Bank Charges							
627006 OOE - Relocation Expense		175.00					2,006.66
627007 OOE - Film Processing						1,000.00	
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads							

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SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 8.3	Grantee 4030610000	Grantee
Acct & Description	4030403300 Procurement Support	4030403400 Training and Compliance	4030403500 Purchasing Card	4030404000 Service Contract Management	4030501000 Risk Management - Admin	Governor's Small Business Cntr	4030620000 Mentor Protege Program
627021 OOE-Notary Costs							
627023 OOE-Garbage Collections							
627024 OOE-Credit Card Fees							
627049 OOE-Other	5,111.38	22.38			7,124.78	3,103.50	14,861.19
627077 OOE-GDED-Other Promo Exp							
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage		327.04				438.14	560.00
640002 Travel - Meals		439.00			12.00	379.18	644.35
640003 Travel - Lodging		1,476.75			385.00	2,036.13	3,305.59
640004 Travel - Other		4.00				410.75	548.35
640005 Travel - Commercial Transport	204.20	204.20			617.40	352.78	627.71
640006 Travel - DOAS Motor Pool		377.57			41.04	1,240.08	
648001 Real Estate Rentals	16,627.00	13,018.00	10,620.00		21,077.00	12,394.61	26,831.00
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant	27,127.12	3,944.00			21,492.75		3,500.00
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							
651051 PD&F-Other Delivery Service							
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services					202,400.63		
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							11,592.72
653210 Contracts-Private-Consultant							4,009.49
653600 Contracts - Other	8,900.00						5,000.00
654001 Contracts - State Orgs						599.77	22,175.21
661001 Computer Bill-GTA Cust Bill							
663001 Software							11,043.00
663002 Software - Support and Maint							
671002 Telecom-Data-Wire/Cable-GTA							
671003 Telecom-Data-Data Net-GTA							
672001 TELECOM O-Phone-LOCAL SVC-GTA	1,542.58	2,191.86			15,648.77	7,904.91	
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-GTA	34.00	37.40			679.30	198.91	
672005 Telecom-Other-Pagers-GTA	(0.33)	241.41				318.67	
672006 Telecom-Other-Radio-GTA							
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular							

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SERVICE RECONCILIATION TO CAFR
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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 7.3	Schedule 8.3	Grantee	Grantee
	4030403300	4030403400 Training	4030403500	4030404000 Service	4030501000 Risk	4030610000	4030620000 Mentor
Acct & Description	Procurement Support	and Compliance	Purchasing Card	Contract Management	Management - Admin	Governor's Small Business Cntr	Protege Program
672020 Telecommunications-Other						127.73	
672051 Telecom-O-GTA-Sv for Rs-Long D							
672054 Telecom-O-GTA-Svc/Resale-Wire							
761001 Indirect Cost							
762001 Indirect Cost-Contra Account				(37,312.49)	(419,857.96)		
Services and Supplies	66,186.33	29,702.92	12,246.62	(37,065.82)	(803.62)	41,311.78	131,156.22
Depreciation							
Total Operating Expenses	\$ 333,179.82	\$ 452,920.85	\$ 39,849.56	\$ (0.00)	\$ 0.00	\$ 356,724.18	\$ 363,925.67
Operating Income (Loss)	\$ (333,179.82)	\$ (452,920.85)	\$ (39,849.56)	\$ 0.00	\$ (0.00)	\$ (356,724.18)	\$ (337,925.67)
Nonoperating Revenues (Expenses):							
461001 Interest Earned							
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment	363,547.00	842,276.00				281,726.00	397,285.00
Transfers In	363,547.00	842,276.00	-	-	-	281,726.00	397,285.00
750001 Transfers Out							
750100 Transfer Out -Sales Tax							
Transfers Out	-	-	-	-	-	-	-
Net Transfers	\$ 363,547.00	\$ 842,276.00	\$ -	\$ -	\$ -	\$ 281,726.00	\$ 397,285.00
Change in Net Assets							

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030640000	4030640000	4035211000	4035212000	4035220000 GA	4035230000	4035300000 State
	4030630000 Agency	Small&Minority	4035211000 Funds	4035212000 Banking	Higher Educ Savings	4035230000	Properties
Acct & Description	Support	Busns. Outreach	Transfer Services	Services	Plan	Investment Services	Commission
Operating Revenues:							
413010 Gen S&U Taxes-State Tax							
414101 S-S&UT-Motor Fuel Tax Recovery							
441003 S&S - Photocopies							
441017 S&S-Miscellaneous			662,649.63	(2,007.82)	308,918.25	1,111,926.85	26,228.00
441324 S&S-DOAS-OSAH-from DHR							
441325 S&S-DOAS-OSAH - from DOT							
441326 S&S-DOAS-OSAH - from DOL							
441327 S&S-DOAS-OSAH - Other							
441330 S&S-DOAS-Central Supply							
441336 S&S-DOAS-Motor Vehicle Svcs							
441337 S&S-DOAS-Printing & Rapid Copy							
441340 S&S-DOAS-Sale-St Surplus Prop							
441341 S&S-DOAS-Sale-Fed Surplus Prop							
441342 S&S-DOAS-Courier Service							
441343 S&S-DOAS-Mail Service							
441344 S&S-DOAS-USPS Contract							
441347 S&S-DOAS-Admin Fees-Superior							
441349 S&S-DOAS-Risk Mgt-AF-S & O							
441356 S&S-DOAS-Motor Vehicle Rentals							
441357 S&S-DOAS-MV Contract Maint							
441358 S&S-DOAS- Gross Surplus Sales							
441359 S&S-DOAS-Surplus Sales- Contra							
Sales and Services	-	-	662,649.63	(2,007.82)	308,918.25	1,111,926.85	26,228.00
468001 Other Revenue							
468140 O REV_DOAS_Purchasing Card Reb							
Other	-	-	-	-	-	-	-
Total Operating Revenues	\$ -	\$ -	\$ 662,649.63	\$ (2,007.82)	\$ 308,918.25	\$ 1,111,926.85	\$ 26,228.00

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030640000	4030640000	4035211000	4035212000	4035220000	4035230000	4035300000
	Agency	Small&Minority	Funds	Banking	Higher Educ Savings	Investment Services	State
Acct & Description	Support	Busns. Outreach	Transfer Services	Services	Plan	Investment Services	Commission
Operating Expenses:							
510001 Regular Salaries	44,905.32	53,818.68	325,425.36	103,006.77	200,323.74	632,319.62	356,476.60
510002 Annual Leave Pay							3,252.22
510003 Other Supplemental Pay						626.88	6,466.24
511001 Overtime							
513001 Temporary/Casual Labor							
514001 FICA - Regular	2,720.97	3,154.20	18,579.28	5,808.90	11,284.43	32,540.97	18,518.47
514002 FICA - Medicare	636.36	737.67	4,417.51	1,394.94	2,696.37	8,626.06	5,074.93
515001 Retirement - ERS	4,674.72	5,602.60	33,911.09	10,723.39	21,017.94	66,037.80	37,479.12
516001 Health Insurance	5,882.52	7,050.16	42,630.30	13,494.28	26,242.44	82,915.94	47,971.52
518001 Unemployment Insurance	49.00	93.10	333.20	83.30	318.19	147.00	245.00
520001 Assessments by Merit System	147.00	279.32	999.60	249.92	955.52	441.00	1,028.76
Personal Services	59,015.89	70,735.73	426,296.34	134,761.50	262,838.63	823,655.27	476,512.86
612001 MV Expense - Gasoline							896.18
612002 MVE-Oil, Grease & Fluids							
612003 MV Exp-Vehicle Repairs & Maint							
612004 MV Expenses - Parts & Supplies							
612006 MV Expenses - Diesel							
612007 MV Expenses - Natural Gas							
612008 MVE-Tags & Titles							20.00
612009 MV Expenses - Inspection Fees							
612010 MVE-DOAS Vehicle Program							980.26
612099 MV Expenses - Other							
613001 Printing & Publications-DOAS		3,569.17	132.23	33.06	1,863.29	136.55	113.83
613002 Printing & Publication-Outside		(2,589.00)	132.84	33.21	97.71	140.22	991.20
613003 Print & Pub-Rapid Copy						95.33	
613100 Print & Pub-AG-Mkt Bulletin							
614001 S&M-Cleaning							
614002 S&M-Computer			1,188.98	148.10	255.14	1,587.80	
614003 S&M-Office		864.06	2,350.80	587.70	2,041.61	2,958.34	1,325.67
614004 S&M-Building/Maintenance							
614005 S&M-Other		1,828.51	9,801.71	1,064.36	3,076.54	703.10	473.15
614007 S&M-Recycled Paper Products							
614009 S&M-Postage Meter/Postage			2,814.30	725.63	389.89	2,995.57	4,521.33
614010 S&M-Postage-Permit							
614011 S&M-Postage-Mail/Express							
614013 S&M-Copier Usage			222.85				
614014 S&M-Uniforms & Related Items							
614017 S&M- Film & Photo							
614018 S&M-Training Supplies							
614025 S&M-Library Books							

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030640000	4030640000	4035211000	4035212000	4035220000	4035230000	4035300000
	Agency	Small&Minority	Funds	Banking	Higher Educ Savings	Investment Services	State
Acct & Description	Support	Busns. Outreach	Transfer Services	Services	Plan	Investment Services	Properties Commission
614026 S&M-Audio/Visual							
614072 S&M-Merch Resale-Gasoline							
614152 S&M - DOC - Inmate							
614180 S&M-DOAS-Merch-Resale-Cent Sup							
614181 S&M-DOAS-Merch-Resale-Postage							
615001 Repairs & Maintenance							217.00
615002 R&M - Maintenance Agreements			3,550.00	54.00	396.00	3,480.00	974.40
615003 R&M - Janitorial Services							
615004 R&M-Computers			73,943.94	146.22	276.20	30,844.45	8,073.56
615007 R&M-GBA Services			972.47	3,745.39	7,439.20		
615008 R&M-Pest Control							
616001 Equip on Inv - not Capitalized			834.76	208.68	2,158.25	881.13	
616006 Equip Inv-not Capit-Computers			68.66	199.27	376.39	841.35	
616007 Equip inv-not Capit-Other Equi							
617001 Water and Sewage							
617002 Water and Sewage - Water							
618001 Energy - Electricity							
618200 Energy - Natural Gas							
618300 Energy - Liquid Gas							
618400 Energy - Other							
619001 Rents OTRE-Equipment			858.00	223.32	2,012.00	920.00	
619002 Rents OTRE-Parking			56.00				378.00
619003 Rents OTRE-Meeting Rooms							
619006 Rents OTRE-P.O. Box							68.00
619099 Rents OTRE - Other							
620001 I & B - Employee Blanket Bond	6.00	11.40	40.80	10.20	39.00	18.00	30.00
620002 I & B - Property							
620003 I & B - Vehicle							
620004 I & B - Other							
620005 I & B - Aircraft							
620006 I & B - Comprehensive Gen Liab			116,025.00			116,025.00	
622001 Freight		11.00	164.76	8.22	366.63	77.34	7.45
626001 Procurement Card Purchases			2,295.96				
627001 OOE - Linen & Laundry Services							
627002 OOE - Dues & Subscriptions		1,127.95	1,607.72	673.19	51.00	6,123.30	74.85
627003 OOE - Registration		49.95	1,937.46	2,392.49	919.28	6,998.15	
627004 OOE - Advertising		250.00					
627005 OOE - Bank Charges							
627006 OOE - Relocation Expense							
627007 OOE - Film Processing							
627019 OOE-Testing & Certification							
627020 OOE-Legal Ads							1,025.60

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030640000	4030640000	4035211000	4035212000	4035220000 GA	4035230000	4035300000 State
	4030630000 Agency	Small&Minority	4035211000 Funds	4035212000 Banking	Higher Educ Savings	4035230000	Properties
Acct & Description	Support	Busns. Outreach	Transfer Services	Services	Plan	Investment Services	Commission
627021 OOE-Notary Costs							
627023 OOE-Garbage Collections							
627024 OOE-Credit Card Fees							
627049 OOE-Other	85.00	6,476.36	10,822.41	824.17	2,656.48	3,533.88	1,274.50
627077 OOE-GDED-Other Promo Exp					469.89		
627186 OOE-DOAS-Merch Resale-Vehicles							
627196 OOE-DOAS-Risk Mgt-AF-S&O							
627206 OOE-Law-CLE-Reg Fees & Other							
640001 Travel - Mileage		37.64		428.40	1,243.76	253.40	144.48
640002 Travel - Meals		127.00	305.68	125.44	156.05	304.56	20.25
640003 Travel - Lodging		495.21	2,769.93	1,746.48	1,775.26	2,157.70	58.30
640004 Travel - Other		55.00	61.00	62.82	291.25	495.10	
640005 Travel - Commercial Transport		35.00	2,341.24	732.20	2,536.27	1,766.56	
640006 Travel - DOAS Motor Pool	64.14		217.19			211.21	
648001 Real Estate Rentals	2,092.00	7,462.00	19,127.00	5,008.00	12,360.00	27,940.00	32,918.40
651001 PD&F-Architect							
651002 PD&F-Attorney							
651003 PD&F-Consultant						34,770.22	
651004 PD&F-Board Member							
651005 PD&F-Physicians							
651008 PD&F-Actuary							
651010 PD&F-Other Fees							25,700.00
651051 PD&F-Other Delivery Service			1,727.19	431.80	827.26	1,823.15	
651055 PD&F-Court Report Hearing Exp							
651056 PD&F-Temporary Services							4,468.00
652001 PD&F-Exp-Reimbursable Exp							
653001 Contracts - Local Governments							
653210 Contracts-Private-Consultant							
653600 Contracts - Other			16,332.50	3,300.00		131,125.50	
654001 Contracts - State Orgs	69.03	56.64					
661001 Computer Bill-GTA Cust Bill							
663001 Software							
663002 Software - Support and Maint			1,338.00			1,338.00	
671002 Telecom-Data-Wire/Cable-GTA							
671003 Telecom-Data-Data Net-GTA							
672001 TELECOM O-Phone-LOCAL SVC-GTA			15,364.45	348.48	1,340.53	2,809.70	3,620.27
672002 Telecom-O-Phone-Network-GTA							
672003 Telecom-O-Phone-Long Dist-GTA			672.81	10.87	70.23	134.68	72.85
672005 Telecom-Other-Pagers-GTA			206.97	137.04			
672006 Telecom-Other-Radio-GTA							
672008 Telecom-O-Radio-nonGTA							
672019 Telecommunications - Cellular			228.34	57.07		233.54	1,487.25

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	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I	SECTION I
	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee	Grantee
	4030640000	4030640000	4035211000	4035212000	4035220000	4035230000	4035300000
	Agency	Small&Minority	Funds	Banking	Higher Educ Savings	Investment Services	State
Acct & Description	Support	Busns. Outreach	Transfer Services	Services	Plan	Investment Services	Properties Commission
672020 Telecommunications-Other			86.60	21.68	297.60	145.49	
672051 Telecom-O-GTA-Sv for Rs-Long D						912.02	
672054 Telecom-O-GTA-Svc/Resale-Wire						90.57	
761001 Indirect Cost							
762001 Indirect Cost-Contra Account							
Services and Supplies	2,316.17	19,867.89	290,600.55	23,487.49	45,782.71	384,870.91	89,934.78
Depreciation							
Total Operating Expenses	\$ 61,332.06	\$ 90,603.62	\$ 716,896.89	\$ 158,248.99	\$ 308,621.34	\$ 1,208,526.18	\$ 566,447.64
Operating Income (Loss)	\$ (61,332.06)	\$ (90,603.62)	\$ (54,247.26)	\$ (160,256.81)	\$ 296.91	\$ (96,599.33)	\$ (540,219.64)
Nonoperating Revenues (Expenses):							
461001 Interest Earned							
461050 Interest Earned - Ga. Fund One							
464001 Investment Expense							
Interest and Other Investment Income	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Capital Contributions	-	-	-	-	-	-	-
Transfers:							
401001 Appropriation Allotment	77,729.00	130,469.00	72,156.00	160,414.00		97,263.00	554,541.00
Transfers In	77,729.00	130,469.00	72,156.00	160,414.00	-	97,263.00	554,541.00
750001 Transfers Out							
750100 Transfer Out -Sales Tax							
Transfers Out	-	-	-	-	-	-	-
Net Transfers	\$ 77,729.00	\$ 130,469.00	\$ 72,156.00	\$ 160,414.00	\$ -	\$ 97,263.00	\$ 554,541.00
Change in Net Assets							

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SECTION I					
Grantee					
4035301000 Leasing					
Acct & Description	Division (Space Mgmt)	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
Operating Revenues:					
413010 Gen S&U Taxes-State Tax		37,006.61			
414101 S-S&UT-Motor Fuel Tax Recovery		612,627.70			
441003 S&S - Photocopies		5,267.50			
441017 S&S-Miscellaneous		2,201,766.11			
441324 S&S-DOAS-OSAH-from DHR		-			
441325 S&S-DOAS-OSAH - from DOT		-			
441326 S&S-DOAS-OSAH - from DOL		-			
441327 S&S-DOAS-OSAH - Other		-			
441330 S&S-DOAS-Central Supply		2,514,499.10			
441336 S&S-DOAS-Motor Vehicle Svcs		221,782.26			
441337 S&S-DOAS-Printing & Rapid Copy		150,000.00			
441340 S&S-DOAS-Sale-St Surplus Prop		1,997,513.07			
441341 S&S-DOAS-Sale-Fed Surplus Prop		408,494.27			
441342 S&S-DOAS-Courier Service		435,267.70			
441343 S&S-DOAS-Mail Service		459,504.47			
441344 S&S-DOAS-USPS Contract		151,000.08			
441347 S&S-DOAS-Admin Fees-Superior		304,498.25			
441349 S&S-DOAS-Risk Mgt-AF-S & O		-			
441356 S&S-DOAS-Motor Vehicle Rentals		858,972.79			
441357 S&S-DOAS-MV Contract Maint		317,931.76			
441358 S&S-DOAS- Gross Surplus Sales		2,970,156.30			
441359 S&S-DOAS-Surplus Sales- Contra		(2,599,867.31)			
Sales and Services	-	11,046,420.66		(251,963)	10,794,458
468001 Other Revenue		26,044.46			
468140 O REV_DOAS_Purchasing Card Reb		244,975.47			
Other	-	271,019.93		-	271,020
Total Operating Revenues	\$ -	\$ 11,317,440.59	\$ -	\$ (251,963)	\$ 11,065,478

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SECTION I					
Grantee					
Acct & Description	4035301000 Leasing	Total	Adjusting Journal	Unreconcilable Items	Totals per CAFR
	Division (Space Mgmt)		Entries for CAFR		
Operatings Expenses:					
510001 Regular Salaries	194,450.16	8,472,186.44			
510002 Annual Leave Pay		58,811.69			
510003 Other Supplemental Pay		16,343.53			
511001 Overtime		-			
513001 Temporary/Casual Labor	14,544.00	62,260.29			
514001 FICA - Regular	11,417.18	489,930.78			
514002 FICA - Medicare	2,881.03	117,880.28			
515001 Retirement - ERS	20,394.96	892,599.72			
516001 Health Insurance	25,473.00	1,119,960.42			
518001 Unemployment Insurance	343.00	481,742.71			
520001 Assessments by Merit System	854.08	34,073.12			
Personal Services	270,357.41	11,745,788.98		(1,078,030)	10,667,759
612001 MV Expense - Gasoline	519.11	405,081.11			
612002 MVE-Oil, Grease & Fluids	305.35	305.35			
612003 MV Exp-Vehicle Repairs & Maint	50.00	225,965.35			
612004 MV Expenses - Parts & Supplies	52.40	216.94			
612006 MV Expenses - Diesel		285.35			
612007 MV Expenses - Natural Gas		12,733.47			
612008 MVE-Tags & Titles		4,876.95			
612009 MV Expenses - Inspection Fees		-			
612010 MVE-DOAS Vehicle Program	297.58	54,536.33			
612099 MV Expenses - Other		1,555.22			
613001 Printing & Publications-DOAS		16,131.49			
613002 Printing & Publication-Outside		11,214.85			
613003 Print & Pub-Rapid Copy		95.33			
613100 Print & Pub-AG-Mkt Bulletin		-			
614001 S&M-Cleaning		5,402.55			
614002 S&M-Computer	320.00	243,567.26			
614003 S&M-Office	3,649.85	98,110.91			
614004 S&M-Building/Maintenance		10,082.54			
614005 S&M-Other		33,278.75			
614007 S&M-Recycled Paper Products		20.00			
614009 S&M-Postage Meter/Postage	465.20	107,498.04			
614010 S&M-Postage-Permit		650.00			
614011 S&M-Postage-Mail/Express	10.12	1,998.02			
614013 S&M-Copier Usage		268.03			
614014 S&M-Uniforms & Related Items		10,919.07			
614017 S&M- Film & Photo		64.16			
614018 S&M-Training Supplies		-			
614025 S&M-Library Books		7,101.70			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

SECTION I					
Grantee					
Acct & Description	4035301000 Leasing	Total	Adjusting Journal	Unreconcilable Items	Totals per CAFR
	Division (Space Mgmt)		Entries for CAFR		
614026 S&M-Audio/Visual		1,246.00			
614072 S&M-Merch Resale-Gasoline		183,514.22			
614152 S&M - DOC - Inmate		12.29			
614180 S&M-DOAS-Merch-Resale-Cent Sup		2,175,281.53			
614181 S&M-DOAS-Merch-Resale-Postage		422,368.77			
615001 Repairs & Maintenance	719.00	29,821.03			
615002 R&M - Maintenance Agreements		69,859.62			
615003 R&M - Janitorial Services		3,703.85			
615004 R&M-Computers		421,363.47			
615007 R&M-GBA Services	62.30	(595,845.62)			
615008 R&M-Pest Control		801.95			
616001 Equip on Inv - not Capitalized		(5,340.41)			
616006 Equip Inv-not Capit-Computers		(120,492.40)			
616007 Equip inv-not Capit-Other Equi		-			
617001 Water and Sewage		156.79			
617002 Water and Sewage - Water		489.42			
618001 Energy - Electricity		23,636.98			
618200 Energy - Natural Gas		45,418.27			
618300 Energy - Liquid Gas		505.43			
618400 Energy - Other		4,633.33			
619001 Rents OTRE-Equipment	7,810.95	115,368.87			
619002 Rents OTRE-Parking		9,567.00			
619003 Rents OTRE-Meeting Rooms		26,131.57			
619006 Rents OTRE-P.O. Box		320.00			
619099 Rents OTRE - Other		1,797.14			
620001 I & B - Employee Blanket Bond	71.00	1,384.74			
620002 I & B - Property	49.00	5,966.00			
620003 I & B - Vehicle	417.15	69,247.62			
620004 I & B - Other		-			
620005 I & B - Aircraft		-			
620006 I & B - Comprehensive Gen Liab		232,050.00			
622001 Freight		150,265.86			
626001 Procurement Card Purchases		2,295.96			
627001 OOE - Linen & Laundry Services		5,564.56			
627002 OOE - Dues & Subscriptions	84.00	29,035.55			
627003 OOE - Registration		68,153.30			
627004 OOE - Advertising		7,058.38			
627005 OOE - Bank Charges		2,492.12			
627006 OOE - Relocation Expense		31,603.85			
627007 OOE - Film Processing		1,000.00			
627019 OOE-Testing & Certification		275.00			
627020 OOE-Legal Ads		1,212.60			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

SECTION I					
Grantee					
Acct & Description	4035301000 Leasing		Adjusting Journal	Unreconcilable Items	Totals per CAFR
	Division (Space Mgmt)	Total			
627021 OOE-Notary Costs		173.95			
627023 OOE-Garbage Collections		10,121.94			
627024 OOE-Credit Card Fees		46,672.30			
627049 OOE-Other	5,733.00	102,825.19			
627077 OOE-GDED-Other Promo Exp		469.89			
627186 OOE-DOAS-Merch Resale-Vehicles		-			
627196 OOE-DOAS-Risk Mgt-AF-S&O		-			
627206 OOE-Law-CLE-Reg Fees & Other		218.00			
640001 Travel - Mileage	47.04	6,232.58			
640002 Travel - Meals	271.84	6,952.15			
640003 Travel - Lodging	742.07	30,121.57			
640004 Travel - Other	6.00	3,343.35			
640005 Travel - Commercial Transport		12,574.05			
640006 Travel - DOAS Motor Pool	203.95	4,176.10			
648001 Real Estate Rentals	15,996.00	720,288.61			
651001 PD&F-Architect		-			
651002 PD&F-Attorney		-			
651003 PD&F-Consultant		1,327,822.78			
651004 PD&F-Board Member		57,769.38			
651005 PD&F-Physicians		777.75			
651008 PD&F-Actuary		-			
651010 PD&F-Other Fees		26,696.63			
651051 PD&F-Other Delivery Service		4,809.40			
651055 PD&F-Court Report Hearing Exp		598.50			
651056 PD&F-Temporary Services		299,253.03			
652001 PD&F-Exp-Reimbursable Exp		-			
653001 Contracts - Local Governments		11,592.72			
653210 Contracts-Private-Consultant		4,469.49			
653600 Contracts - Other		207,780.65			
654001 Contracts - State Orgs		22,900.65			
661001 Computer Bill-GTA Cust Bill		13,269.38			
663001 Software		143,361.66			
663002 Software - Support and Maint		193,850.03			
671002 Telecom-Data-Wire/Cable-GTA		-			
671003 Telecom-Data-Data Net-GTA		21,357.29			
672001 TELECOM O-Phone-LOCAL SVC-GTA	3,552.51	149,656.82			
672002 Telecom-O-Phone-Network-GTA		-			
672003 Telecom-O-Phone-Long Dist-GTA	291.74	5,787.76			
672005 Telecom-Other-Pagers-GTA		5,637.78			
672006 Telecom-Other-Radio-GTA		6,715.13			
672008 Telecom-O-Radio-nonGTA		509.53			
672019 Telecommunications - Cellular		6,318.86			

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF ADMINISTRATIVE SERVICES (DOAS)
SERVICE RECONCILIATION TO CAFR
FISCAL YEAR ENDED JUNE 30, 2005

SECTION I					
Grantee					
Acct & Description	4035301000 Leasing Division (Space Mgmt)	Total	Adjusting Journal Entries for CAFR	Unreconcilable Items	Totals per CAFR
672020 Telecommunications-Other	934.15	1,605.84			
672051 Telecom-O-GTA-Sv for Rs-Long D		1,845.82			
672054 Telecom-O-GTA-Svc/Resale-Wire		90.57			
761001 Indirect Cost		300,096.81			
762001 Indirect Cost-Contra Account		(2,069,348.23)			
Services and Supplies	42,661.31	6,363,279.12		1,240,010	7,603,289
Depreciation		-		620,178	620,178
Total Operating Expenses	\$ 313,018.72	\$ 18,109,068.10	\$ -	\$ 782,158	\$ 18,891,226
Operating Income (Loss)	\$ (313,018.72)	\$ (6,791,627.51)	\$ -	\$ (1,034,121)	\$ (7,825,748)
Nonoperating Revenues (Expenses):					
461001 Interest Earned		5,899.47			
461050 Interest Earned - Ga. Fund One		67,508.78			
464001 Investment Expense		(1,019.74)			
Interest and Other Investment Income	-	72,388.51	-	4,953	77,342
Other	-	-		(64,715)	(64,715)
Capital Contributions	-	-		-	\$ -
Transfers:					
401001 Appropriation Allotment	371,054.00	31,860,085.00			
Transfers In	371,054.00	31,860,085.00	-	-	31,860,085
750001 Transfers Out		(18,910,752.00)			
750100 Transfer Out -Sales Tax		(37,006.61)			
Transfers Out	-	(18,947,758.61)		(958,146)	(19,905,905)
Net Transfers	\$ 371,054.00	\$ 12,912,326.39		\$ (958,146)	\$ 11,954,180
Change in Net Assets					

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - CENTRAL SUPPLY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

Sum of Amount VendCustNm	Total
ABRAHAM BALDWIN AGRI COLLEGE	(5,108.00)
ADMINISTRATIVE SERVICES, DEPT OF	(1,496.79)
AGRICULTURE, DEPT OF	(11,610.98)
ALTAMAHA TECHNICAL COLLEGE	(3,481.40)
APPALACHIAN JUDICIAL CIRCUIT-DIST ATTY	(186.69)
APPALACHIAN TECHNICAL COLLEGE	(8,394.00)
ARMSTRONG ATLANTIC STATE UNIVERSITY	(48,270.60)
ATHENS TECHNICAL COLLEGE	(6,796.51)
ATLANTA METROPOLITAN COLLEGE	(15,121.20)
AUGUSTA TECHNICAL COLLEGE	(20,676.70)
BILL E IRELAND YOUTH DEVELOPMENT CENTER	(6,157.50)
BLECKLEY CO DEPT OF FAM & CHILD SERVICE	(1,482.00)
CENTRAL GEORGIA TECHNICAL COLLEGE	(26,643.70)
CENTRAL STATE HOSPITAL	(62,842.60)
CHATTAHOOCHEE TECHNICAL COLLEGE	(6,289.50)
COBB CO DEPT OF FAM & CHILD SERVICES	(14,950.35)
COFFEE CO DEPT OF FAM & CHILD SERVICES	(912.00)
COLQUITT CO DEPT OF FAM & CHILD SERVICE	(3,648.00)
COLUMBIA CO DEPT OF FAM & CHILD SERVICE	(1,824.00)
COLUMBUS STATE UNIVERSITY ACCTS PYBLE	(1,970.40)
COMMISSIONER OF INSURANCE, OFFICE OF	(492.60)
COMMUNITY HEALTH DEPARTMENT OF	(20,960.13)
COOSA VALLEY TECHNICAL COLLEGE	(4,423.91)
CORRECTIONS, DEPT OF	(15,503.85)
CORRECTIONS, DEPT OF, MAIN OFFICE	(28,746.53)
CREDIT CARD - SUPPLY	(1,442,586.67)
DARTON COLLEGE COMPTROLLERS OFFICE	(26,107.80)
DEFENSE, DEPT OF	(2,506.83)
DEKALB TECHNICAL COLLEGE	(18,876.00)
DEPARTMENT OF PUBLIC SAFETY	(2,043.20)
DEPT OF JUVENILE JUSTICE/AP	(10,672.20)
DISTRICT 1-1 PUBLIC HEALTH	(62.23)
DNR/LITTLE WHITE HOUSE	(492.60)
DOC/BUDGET SERVICES	(1,532.40)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - CENTRAL SUPPLY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

Sum of Amount VendCustNm	Total
DOC/CENTRAL PROBATION DETENTION CENTER	(985.20)
DOC/CENTRAL STATE PRISON	(2,463.00)
DOC/COASTAL STATE PRISON	(4,546.12)
DOC/DODGE STATE PRISON	(3,169.75)
DOC/EMANUEL PROBATION DETENTION CENTER	(521.51)
DOC/FACILITIES DIVISION	(8,939.00)
DOC/GA STATE PRISON	(18,947.50)
DOC/HAYS STATE PRISON	(3,118.72)
DOC/HOUSTON COUNTY PDC	(1,149.30)
DOC/LEE STATE PRISON	(1,021.60)
DOC/MACON STATE PRISON	(8,939.00)
DOC/MEN'S STATE PRISON	(2,216.70)
DOC/METRO STATE PRISON - ACCOUNTING	(5,108.00)
DOC/MONTGOMERY STATE PRISON	(1,660.10)
DOC/PHILLIPS STATE PRISON	(1,330.02)
DOC/PURCHASING	(7,408.70)
DOC/WALKER STATE PRISON	(2,281.64)
DOC/WARE STATE PRISON	(615.75)
DOC/WASHINGTON STATE PRISON	(2,857.08)
DOC/WEST CENTRAL STATE PRISON	(246.30)
DOC/WESTERN PROBATION DETENTION CENTER	(492.60)
DOC/WOMEN'S PROBATION DETENTION CENTER	(174.23)
DOT/DISTRICT 2 ADMINISTRATION	(4,086.40)
DOT/DISTRICT 3 ADMINISTRATION	(684.00)
DOT/DISTRICT 6 - ADMINISTRATION	(912.00)
EAST CENTRAL TECHNICAL COLLEGE	(10,032.00)
EAST GEORGIA COLLEGE	(1,026.00)
EASTMAN YOUTH DEVELOPMENT CENTER	(12,770.00)
FLINT RIVER TECHNICAL COLLEGE	(9,293.46)
FORT VALLEY STATE UNIVERSITY ACCTS PYBLE	(2,562.90)
GA ENVIRONMENTAL FACILITIES AUTHORITY	(1,492.46)
GENERAL ASSEMBLY	(1,929.13)
GEORGIA AVIATION & TECHNICAL COLLEGE	(1,404.70)
GEORGIA BUILDING AUTHORITY	(985.20)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - CENTRAL SUPPLY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

Sum of Amount VendCustNm	Total
GEORGIA DEPT. OF EARLY CARE & LEARNING	(3,577.90)
GEORGIA TECHNOLOGY AUTHORITY	(128,091.60)
GORDON COLLEGE	(4,926.00)
GRACEWOOD STATE SCHOOL & HOSPITAL	(28,480.52)
GRIFFIN TECHNICAL COLLEGE	(18,211.76)
HEART OF GA TECHNICAL COLLEGE	(2,280.00)
HENRY CO. BOARD OF COMMISSIONERS	(248.92)
HUMAN RESOURCES, DEPARTMENT OF	(25,251.10)
JASPER CO BOARD OF EDUCATION	(2,833.00)
LABOR DEPT OF - FINANCE	(21,798.86)
LANIER TECHNICAL COLLEGE	(6,385.00)
LIBERTY CO BOARD OF COMMISSIONERS	(248.92)
MACON STATE COLLEGE	(18,240.00)
MACON YOUTH DEVELOPMENT CENTER	(2,709.30)
MIDDLE FLINT REGIONAL DEVELOPMENT CTR	(912.00)
MIDDLE GEORGIA TECHNICAL COLLEGE	(5,472.00)
MITCHELL CO DEPT OF FAM & CHILD SERVICE	(2,713.20)
MOTOR VEHICLE SAFETY, DEPT OF	(23,349.16)
MURRAY CO. HEALTH DEPARTMENT	(456.00)
NAT RES DEPT OF AP	(8,957.40)
NORTH GEORGIA TECHNICAL COLLEGE - AP	(3,648.00)
NORTHWESTERN TECHNICAL COLLEGE	(17,073.60)
OFFICE OF PLANNING & BUDGET	(1,383.26)
OGEECHEE TECHNICAL COLLEGE	(18,321.96)
OKEFENOKEE TECHNICAL COLLEGE	(10,470.40)
PUBLIC SAFETY TRAINING CTR-FORSYTH CITY	(56,674.80)
PULASKI CO DEPT OF FAM & CHILD SERVICES	(456.00)
SOCIAL CIRCLE, CITY OF	(456.00)
SOUTH GA TECHNICAL COLLEGE	(9,852.00)
SOUTHEASTERN TECHNICAL COLLEGE	(18,018.00)
SOUTHWESTERN STATE HOSPITAL	(21,149.50)
ST. BD. OF PARDONS & PAROLE	(1,277.00)
STATE UNIV OF WEST GEORGIA	(18,891.60)
SUMTER YOUTH DEVELOPMENT CENTER	(510.80)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - CENTRAL SUPPLY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

Sum of Amount VendCustNm	Total
SWAINSBORO TECHNICAL COLLEGE	(1,477.80)
TRANSPORTATION, DEPT OF	(3,064.80)
VALDOSTA STATE UNIVERSITY ACCTS PYBLE	(18,891.60)
VALDOSTA TECHNICAL COLLEGE	(12,451.20)
WAYCROSS COLLEGE	(1,477.80)
WEST CENTRAL REGIONAL HOSPITAL	(16,345.60)
WEST CENTRAL TECHNICAL COLLEGE	(13,407.00)
WEST GEORGIA TECHNICAL COLLEGE	(13,792.80)
WORKERS COMPENSATION	(1,532.40)
YOUTH CHALLENGE ACADEMY	(492.60)
Grand Total	(2,514,499.10)

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MAIL SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

Sum of Amount VendCustNm	Total
ADMINISTRATIVE SERVICES, DEPT OF	(124,058.20)
AGRICULTURE, DEPT OF	(2,752.13)
COMMISSIONER OF INSURANCE, OFFICE OF	(79,483.39)
EDUCATION ACCOUNTABILITY, OFFICE OF	(114.43)
GA EMERGENCY MANAGEMENT AGENCY	(16,383.80)
GA STATE FINANCING & INVEST COMM	(2,704.98)
GENERAL ASSEMBLY	(1,395.86)
GEORGIA DEPT. OF EARLY CARE & LEARNING	(64,146.99)
GEORGIA TECHNOLOGY AUTHORITY	(41,915.69)
NAT RES DEPT OF AP	(4,865.69)
OFFICE OF CONSUMER AFFAIRS	(13,643.21)
OFFICE OF INSURANCE ADVOCATE	-
OFFICE OF STATE INSPECTOR'S GENERAL	(82.94)
OFFICE OF THE GOVERNOR	(18,582.80)
PUBLIC SERVICE COMMISSION	(10,826.39)
SECRETARY OF STATE	-
ST. BD. OF PARDONS & PAROLE	(45,213.59)
STATE EMPLOYEES CREDIT UNION	(20,278.97)
SUPERIOR COURT OF GA	(12,698.46)
XEROX CORPORATION	(22.67)
	(334.28)
Grand Total	(459,504.47)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - COURIER SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Amount	
VendCustNm	Total
ADMINISTRATIVE SERVICES, DEPT OF	(36,770.00)
AGRICULTURE, DEPT OF	(1,512.00)
ATLANTA TECHNICAL COLLEGE	(4,813.20)
AUDITS, DEPT OF	(1,512.00)
BANKING & FINANCE, DEPT OF	(1,865.50)
COMMISSION ON EQUAL OPPORTUNITY	(412.80)
COMMISSIONER OF INSURANCE, OFFICE OF	(3,679.20)
COMMUNITY AFFAIRS, DEPARTMENT OF	(4,838.20)
COMMUNITY HEALTH DEPARTMENT OF	(12,405.00)
CORRECTIONS, DEPT OF, MAIN OFFICE	(4,518.70)
COURT OF APPEALS OF GA	(1,512.00)
DEKALB TECHNICAL COLLEGE	(4,813.20)
DEPARTMENT OF PUBLIC SAFETY	(4,813.20)
DEPT OF JUVENILE JUSTICE/AP	(5,606.70)
EDUCATION ACCOUNTABILITY, OFFICE OF	(756.00)
EDUCATION, DEPT OF ACCOUNTS PAYABLE	(3,713.70)
EMPLOYEES RETIREMENT SYSTEM	(9,711.90)
GA DEVELOPMENT AUTHORITY	(250.00)
GA EMERGENCY MANAGEMENT AGENCY	(5,292.00)
GA FORESTRY COMMISSION	(1,528.00)
GA REGIONAL TRANSPORTATION AUTHORITY	(1,264.20)
GA STATE FINANCING & INVEST COMM	(3,712.20)
GA STUDENT FINANCE COMMISSION	(4,813.20)
GA SUBSEQUENT INJURY TRUST FUND	(4,437.90)
GENERAL ASSEMBLY	(11,743.20)
GEORGIA BUILDING AUTHORITY	(2,131.20)
GEORGIA DEPT. OF EARLY CARE & LEARNING	(10,561.40)
GEORGIA DEPT. OF ECONOMIC DEVELOPMENT	(6,502.10)
GEORGIA TECHNOLOGY AUTHORITY	(25,902.70)
GOVERNOR'S OFFICE OF HIGHWAY SAFETY	(2,167.20)
GPTV-GA PUBLIC TELECOMMUNICATIONS COMM	(10,519.20)
HUMAN RESOURCES, DEPARTMENT OF	(23,285.60)
JUDICIAL COUNCIL OF GEORGIA	(14,357.70)
LABOR DEPT OF - FINANCE	(46,761.60)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - COURIER SERVICES
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Amount	
VendCustNm	Total
LAW, DEPARTMENT OF	(1,537.00)
MERIT SYSTEM GA-GMS	(5,963.90)
MOTOR VEHICLE SAFETY, DEPT OF	(14,641.20)
NAT RES DEPT OF AP	(47,534.80)
NON-PUBLIC POST SECONDARY EDUCATION COMM	(112.50)
OFFICE OF PLANNING & BUDGET	(3,679.20)
OFFICE OF STATE INSPECTOR'S GENERAL	(756.00)
OFFICE OF THE GOVERNOR	(14,679.00)
PROFESSIONAL STANDARDS COMMISSION	(2,167.20)
PUBLIC SERVICE COMMISSION	(1,512.00)
REGENTS BOARD OF	(6,709.40)
REVENUE DEPT OF ACCTS PAYABLE	(8,341.20)
SECRETARY OF STATE	(4,813.20)
ST. BD. OF PARDONS & PAROLE	(3,679.20)
STATE EMPLOYEES CREDIT UNION	(5,846.40)
SUPERIOR COURT OF GA	(3,752.20)
SUPREME COURT	(3,704.20)
TEACHERS RETIREMENT SYSTEM	(9,709.90)
TECHNICAL & ADULT EDUC/ACCOUNTING	(7,771.70)
WORKERS COMPENSATION	(8,668.80)
XEROX CORPORATION	(756.00)
	(630.00)
Grand Total	(435,447.70)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MOTOR VEHICLE RENTALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Amount	
VendCustNm	Total
ADMINISTRATIVE SERVICES, DEPT OF	(9,209.61)
AGRICULTURE, DEPT OF	(786.69)
ATLANTA METROPOLITAN COLLEGE	(2,479.95)
ATLANTA REGIONAL COMMISSION	(45.05)
ATLANTA TECHNICAL COLLEGE	(743.22)
AUDITS, DEPT OF	(6,221.01)
CLAYTON CO DEPT OF FAM & CHILD SERVICES	(269.05)
CLAYTON COLLEGE & STATE UNIVERSITY	-
COBB CO DEPT OF FAM & CHILD SERVICES	(244.66)
COMMISSION ON EQUAL OPPORTUNITY	(1,332.93)
COMMISSIONER OF INSURANCE, OFFICE OF	(2,233.22)
COMMUNITY HEALTH DEPARTMENT OF	(16,230.73)
CORRECTIONS, DEPT OF, MAIN OFFICE	(1,786.77)
DEKALB CO DEPT OF FAM & CHILD SERVICES	(1,997.32)
DEKALB COUNTY HEALTH DEPARTMENT-DECATUR	(437.18)
DEPT OF JUVENILE JUSTICE/AP	(4,871.85)
EDUCATION, DEPT OF ACCOUNTS PAYABLE	(97,479.92)
FULTON CO. DEPT OF FAM & CHILD SERVICES	(10,713.64)
GA COUNCIL FOR THE ARTS	(1,133.53)
GA EMERGENCY MANAGEMENT AGENCY	(17,816.47)
GA STATE FINANCING & INVEST COMM	(33,296.55)
GA STATE UNIVERSITY - IS & T	(21,902.10)
GA STUDENT FINANCE COMMISSION	-
GA SUBSEQUENT INJURY TRUST FUND	(10.00)
GENERAL ASSEMBLY	(986.86)
GEORGIA DEPT. OF EARLY CARE & LEARNING	(8,839.67)
GEORGIA DEPT. OF ECONOMIC DEVELOPMENT	(335.94)
GEORGIA INSTITUTE OF TECHNOLOGY/AP	(206.12)
GEORGIA TECHNOLOGY AUTHORITY	(10,215.95)
GPTV-GA PUBLIC TELECOMMUNICATIONS COMM	(1,824.08)
HUMAN RESOURCES, DEPARTMENT OF	(352,085.90)
JUDICIAL BRANCH	(822.77)
JUDICIAL COUNCIL OF GEORGIA	(6,128.29)
LABOR DEPT OF - FINANCE	(85,979.05)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MOTOR VEHICLE RENTALS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Amount	
VendCustNm	Total
LAW, DEPARTMENT OF	(36,105.94)
MERIT SYSTEM GA-GMS	(14,050.09)
NAT RES DEPT OF AP	(4,471.43)
OFFICE OF PLANNING & BUDGET	(504.04)
OFFICE OF THE GOVERNOR	(1,366.79)
PROFESSIONAL STANDARDS COMMISSION	(5,422.22)
PUBLIC SERVICE COMMISSION	(1,301.91)
REGENTS BOARD OF	(25,732.78)
REVENUE DEPT OF ACCTS PAYABLE	(3,348.12)
SECRETARY OF STATE	(5,663.44)
SOUTHERN POLYTECHNIC STATE UNIV/AP	(157.85)
ST. BD. OF PARDONS & PAROLE	(2,029.15)
SUPERIOR COURT OF GA	(1,258.80)
SUPREME COURT	(139.32)
TEACHERS RETIREMENT SYSTEM	(2,659.59)
TECHNICAL & ADULT EDUC/ACCOUNTING	(41,423.52)
TRANSPORTATION DEPT OF GEN ACCTG	(12,938.16)
UNIVERSITY OF GEORGIA	(735.53)
VETERANS SERVICE, DEPT OF	(379.97)
WORKERS COMPENSATION	(618.06)
	122.50
Grand Total	(858,850.29)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MOTOR VEHICLE MAINTENANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Amount	
VendCustNm	Total
ADMINISTRATIVE SERVICES, DEPT OF	(54,536.33)
AUTOMOTIVE RENTALS INC	(56,586.20)
DEKALB COUNTY HEALTH DEPARTMENT-DECATUR	55.08
GA LOTTERY CORPORATION	(207,402.30)
MISCPYMT	(48,369.94)
	2,163.69
Grand Total	(364,676.00)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - PETROLEUM OPERATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Amount	
VendCustNm	Total
MISCPYMT	(210,766.30)
	(11,015.96)
Grand Total	(221,782.26)

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MERIT SYSTEM OF PERSONNEL ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	MERIT SYSTEM 2005 REVENUE	
CUST.		TOTAL
NO.	AGENCY	
10101	DEPT OF ADMINISTRATIVE SERV	\$ 48,069.00
10201	GA DEPT. OF AGRICULTURE	\$ 123,480.00
10601	GA DEPT BANKING & FINANCE	\$ 21,756.00
10801	COMMISSIONER OF INSURANCE	\$ 45,570.00
11101	GA DEPT. OF DEFENSE	\$ 69,531.00
11401	GA DEPT. OF EDUCATION	\$ 110,691.00
11601	EMPLOYEES RETIREMENT SYS	\$ 12,495.00
11901	DEPT. OF COMMUNITY HEALTH	\$ 74,382.00
12001	GA FORESTRY COMM.	\$ 99,372.00
12701	DHR-STATE LEVEL	\$ 1,659,078.75
12705	DHR-PH/DFACS	\$ 1,875,279.00
12713	DEPT. OF JV. JUSTICE	\$ 606,522.00
12801	GA DEPT. OF COM. AFFAIRS	\$ 62,475.00
12901	DEPT OF ECONOMIC DEVELOPMENT	\$ 28,077.00
14001	DEPT. OF LABOR	\$ 569,919.00
16201	DEPT. NAT. RESOURCE	\$ 326,340.00
16301	DEPT. OF CORREC.	\$ 2,286,144.00
16501	STATE BD/PARDONS & PAROLES	\$ 120,246.00
16601	PUBLIC SAFETY	\$ 237,405.00
17001	GA PUBLIC SERVICE COM.	\$ 13,818.00
17101	GEORGIA BUREAU OF INVEST.	\$ 125,391.00
17401	DEPT. OF REVENUE	\$ 116,313.75
17601	GA STUDENT FINANCE COM.	\$ 6,468.00
17801	SECRETARY OF STATE	\$ 61,740.05
18201	TEACHERS' RETIREMENT SYSTEM	\$ 24,696.00
18401	GA DEPT. OF TRANSPORTATION	\$ 888,321.00
18801	GA DEPT OF VETERANS' SERVICE	\$ 18,963.00
19001	STATE BD. OF WORKERS' COMP	\$ 24,402.00
19901	OFFICE OF PLANNING & BUDGET	\$ 68,208.00
36141	LOOKOUT MTN. COMM. SERV.	\$ 38,220.00
36341	HIGHLAND RIVERS CSB	\$ 51,597.00
36451	GEORGIA MTNS. COMM. SERV.	\$ 60,123.00
36541	COBB COUNTY CSB	\$ 86,583.00

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MERIT SYSTEM OF PERSONNEL ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	MERIT SYSTEM 2005 REVENUE	
CUST.		TOTAL
NO.	AGENCY	
36641	DOUGLAS COUNTY CSB	\$ 13,965.00
36841	DEKALB CSB	\$ 91,140.00
36941	G/R/N CSB	\$ 74,970.00
37041	CLAYTON CSB	\$ 38,073.00
37151	ADVANTAGE BEHAVIORAL	\$ 71,001.00
37241	PATHWAYS CTR FOR BEHAV.	\$ 60,711.00
37341	MCINTOSH TRAIL CSB	\$ 40,425.00
37451	RIVER EDGE BEHAV. HLTH. CTR.	\$ 45,570.00
37541	PHOENIX CTR. BEHAV. HLTH.CTR.	\$ 31,164.00
37641	OCONEE CSB	\$ 23,961.00
37751	CSB OF EAST CENTRAL GA	\$ 53,655.00
37851	OGEECHEE BEHAV. HLTH. SERV.	\$ 35,280.00
37941	NEW HORIZONS CSB	\$ 75,264.00
38041	MIDDLE FLINT BEHAV. HLTHCARE	\$ 50,715.00
38141	MIDDLE GA CBS	\$ 53,361.00
38241	ALBANY AREA CSB	\$ 47,481.00
38341	GEORGIA PINES CSB	\$ 60,417.00
38451	BEHAV HLTH SERV OF SOUTH GA	\$ 51,156.00
38551	PINELAND MH, MR & SA CSB	\$ 69,090.00
38641	SATILLA CSB FOR MR, MR & SA	\$ 62,475.00
38841	GATEWAY CTR. OF HUMAN DEV.	\$ 84,525.00
39000	GAMES COMMISSION	\$ 147.00
39001	SPORTS HALL OF FAME AUTH.	\$ 1,617.00
39002	STATE SOIL & WATER CONS COM	\$ 4,851.00
39003	GA PUBLIC TELECOMM COMM	\$ 33,810.00
39004	DEPARTMENT OF LAW	\$ 28,224.00
39005	GA DEPT. OF TECH. & ADULT ED.	\$ 515,970.00
39006	WOODRIGHT IND/BARTOW CO MR	\$ 3,234.00
39007	JESSAMINE PL/BEN HILL CO MRSC	\$ 10,290.00
39008	CARROLL CO. MRSC	\$ 2,940.00
39009	GREEN OAKS MR SERV. CTR.	\$ 6,027.00
39010	DECATUR-SEMNOLE MRSC	\$ 8,526.00
39011	HARALSON CO CTR FOR MH/MR	\$ 7,350.00

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - MERIT SYSTEM OF PERSONNEL ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

	MERIT SYSTEM 2005 REVENUE	
CUST.		TOTAL
NO.	AGENCY	
39012	MITCHELL-BAKER MR SERV CTR	\$ 4,410.00
39013	THOMAS-GRADY MR SERV CTR	\$ 5,880.00
39014	DIVERSIFIED ENTER/TIFT CO MRSC	\$ 14,994.00
39015	DEPT OF EARLY CARE & LEARNING	\$ 22,821.75
39019	DEPT OF MOTOR VEHICLE SAFETY	\$ 213,003.00
39020	SEQUENT INJURY TRUST	\$ 4,410.00
39021	COUNCIL OF SUPERIOR COURT JUD	\$ 55,419.00
39022	COUNCIL OF SUPERIOR COURT JUD	\$ 2,940.00
39022	ADR-ALTERNATIVE DISPUTE	\$ 2,058.00
39023	COURT OF APPEALS	\$ 13,524.00
39024	PROSECUTING ATTORNEYS COUNCI	\$ 73,794.00
39025	COUNCIL OF JUVENILE JUDGES	\$ 2,499.00
39026	OFFICE OF COURTS	\$ 10,878.00
39016	DEPT OF AUDITS	\$ 55,566.00
39017	ADM OFC OF THE COURTS	\$ 22,638.00
39018	GENERAL ASSEMBLY STAFF	\$ 72,324.00
TOTAL		\$ 12,296,219.30

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

GBA-FYE 6-30-05 REVENUES by AGENCY

Cust #	Customer Name	Bldg. Maint.	Rents	Reimb	Parking	TOTAL
214	Consumers' Insurance Advocate					0.00
264	Natural Resources-EPD			3,465.76		3,465.76
402	Agriculture		1,144,266.60	23,860.15		1,168,126.75
403	DOAS	776.25	825,246.00	276,426.93	9,024.00	1,111,473.18
404	Audits		734,273.36	13,990.42		748,263.78
406	Banking & Finance			140.00		140.00
407	Bar Admissions		51,622.96	907.50		52,530.46
408	Insurance Commissioner	776.25	618,652.56	54,883.51		674,312.32
409	GSFIC		356,101.23	2,383,423.07		2,739,524.30
411	Defense Dept.			170.00		170.00
412	Consumer Affairs		204,947.52	2,111.40		207,058.92
414	Education	3,105.00	1,118,011.31	324,677.82		1,445,794.13
415	Tech & Adult Education		1,151.48	20.00		1,171.48
417	Equal Oppurtunity Comm			30.00		30.00
419	Comm Health	1,552.50	1,433,128.96	646,681.62	120.00	2,081,483.08
421	Planning & Budget		334,497.68	15,037.93		349,535.61
422	Office of the Governor			7,934.31		7,934.31
42260	Office of Inspector General		27,264.36			27,264.36
426	DOL-Business Ent Prog	2,328.75		2,529.61		4,858.36
427	Human Resources	4,657.50	5,890,850.16	288,040.83	135.00	6,183,683.49
428	Community Affairs			805.65		805.65
430	Admin. Office of the Courts		316,668.41	16,704.76		333,373.17
431	Juvenile Court Judges					0.00
432	Court of Appeals		377,403.36	36,101.87		413,505.23
436	Superior Court Judges		44,297.60	1,060.00		45,357.60
438	Supreme Court		382,076.96	21,142.76		403,219.72
440	Labor Dept.		72,054.00	15.00		72,069.00
442	Law Dept.		856,234.00	4,516.17		860,750.17
444	General Assembly	553,000.00		17,693.92		570,693.92
457	Prof Standards Comm	776.25	193,903.60	881.50		195,561.35
460	Merit System	776.25	448,950.08	11,939.89	27.00	461,693.22

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

GBA-FYE 6-30-05 REVENUES by AGENCY

Cust #	Customer Name	Bldg. Maint.	Rents	Reimb	Parking	TOTAL
462	Natural Resources	2,328.75	1,658,607.30	13,011.66	721.00	1,674,668.71
465	Pardons & Paroles		512,754.88	31,547.77		544,302.65
466	Public Safety		32,308.80	25,269.62	195.00	57,773.42
467	Corrections	3,105.00	1,279,723.68	17,867.72		1,300,696.40
469	School Readiness			2,081.00		2,081.00
470	Public Service		501,954.80	8,638.32		510,593.12
471	Georgia Bureau of Investigations			99.68		99.68
472	Board of Regents		866,780.08	5,813.62	315.00	872,908.70
474	Revenue Dept.		841,634.28	21,013.14		862,647.42
475	DNR Pollution Prevention			3,671.25		3,671.25
478	Secretary of State	10,702.20	1,115,664.52	43,915.65	129.00	1,170,411.37
47801	Ethics Commission		28,661.36			28,661.36
480	Soil & Water Conservation			80.00		80.00
484	Transportation		1,953,731.60	91,858.18		2,045,589.78
486	OTFS			6,521.61		6,521.61
488	Veterans' Service		116,941.60	588.79		117,530.39
489	Subsequent Injury Trust Fund			30.00		30.00
490	Workers' Compensation			340.00		340.00
491	Ga POST Council					0.00
495	Motor Vehicle Safety		486,748.66	9,656.17		496,404.83
497	AFROHM		17,119.60	292,023.41		309,143.01
509	Ga. State Univ		1,124,207.88	42,823.99		1,167,031.87
520	Vinson Institute of Govt.		34,787.84		487.00	35,274.84
916	Ga. State Boxing Commission			260.00		260.00
927	State Road & Tollway Auth		487,913.28	554.40		488,467.68
928	Environmental Facilities Auth			120.00		120.00
943	GEMA			1,201,221.01		1,201,221.01
952	State Employees Credit Union		16,360.98	70.00	90.00	16,520.98
960	Ga. Railway Passenger Auth		4,046.22			4,046.22
969	State Properties			1,133.17		1,133.17
974	Ga. Peach Credit Union		23,957.28			23,957.28

**STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA BUILDING AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

GBA-FYE 6-30-05 REVENUES by AGENCY

Cust #	Customer Name	Bldg. Maint.	Rents	Reimb	Parking	TOTAL
976	Ga Transportation Credit Union		16,499.84			16,499.84
976-01	Ga. Regional Trans Auth			102,209.53		102,209.53
977	Public Telecommunications		50,058.32	280.00		50,338.32
980	Ga. Technology Authority	328,427.46	2,585,229.01	1,845,795.62	2,577.00	4,762,029.09
982	Prosecuting Attorneys Council			50.00		50.00
						0.00
	SUBTOTALS	912,312.16	29,187,294.00	7,923,737.69	13,820.00	38,037,163.85
	Reclassified to Capital Contributions in Audit Report-GSFIC			-2,383,423.07		-2,383,423.07
	Rents Paid by tenant directly to landlord (auditor JE#3)		5,752,240.00			5,752,240.00
	Reclassified for this report	-36483.75		36,483.75		0.00
	Revenue from public parking				2,760,009.00	2,760,009.00
	Facilities rentals-Banquets		585,320.00			585,320.00
	Pre-billed-Community Health			-431,693.28		-431,693.28
	Year-end adjustment			-324,864.09		-324,864.09
	Per Audit Report	875,828.41	35,524,854.00	4,820,241.00	2,773,829.00	43,994,752.41

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
10000	Legislative Fiscal Office-Pagers Only		1,000.04	1,000.04
10030	Rep Coleman, Terry		925.45	925.45
10033	Rep Crawford, Robert		326.92	326.92
10067	Rep Houston, Penny		326.18	326.18
10107	Rep Parham, Bobby		430.08	430.08
10129	Rep Royal, Richard		168.00	168.00
10139	Rep Sims, Chuck		35.00	35.00
10172	Rep Watson, Stan		208.87	208.87
19999	Legislative Phone Lines		309.24	309.24
20000	Legislative Fiscal Office-Fax Lines only		3,917.51	3,917.51
20017	Senator Golden, Tim		160.32	160.32
20043	Sen Smith, Faye		425.45	425.45
20300	State Properties Commission		8,073.56	8,073.56
27005	Marine Corps Logistics Base - Albany			
27007	Trident Refit Facility Kings Bay Of			
27010	US Air Force Dobbins / Lt Col Madden		84.00	84.00
27011	US Dept of Agriculture Investigations		4,643.52	4,643.52
27013	United States Army Corps of Engineers		4,643.52	4,643.52
27014	Department of Treasury Savannah		1,212.17	1,212.17
27016	United States Bankruptcy Court Middle		468.37	468.37
27021	Omnisec International Investigations Inc			
27022	United States Postal Inspection Service		795.14	795.14
27024	Federal Correctional Institution		5,157.60	5,157.60
27027	United States District Court-Savannah		1,680.00	1,680.00
27030	US Probation Office, Macon			
27031	US Probation Office, Savannah		357.66	357.66
27035	Federal Reserve Bank of Atlanta		4,643.52	4,643.52
27036	Federal Law Enforcement Training Ctr		9,859.61	9,859.61
27961	United States Marshall Service Macon			
27962	FBI-GCIC Atlanta/Savannah Office-Finance		12,487.20	12,487.20
27966	US Army/DFAS-Orlando FPV Vendor Pay		1,547.84	1,547.84
27967	United States Marshals Service		798.00	798.00
27968	US Army/DFAS-Orlando FPV Vendor Pay		3,095.68	3,095.68
27969	Piedmont Natl Wildlife Refuge Rnd Oak		420.00	420.00

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
27970	Air Force 165th Airlift, Garden City		600.00	600.00
27971	FBI Atlanta Office		8,225.31	8,225.31
27973	Robins Air Force Base, Dept of Ang		1,320.00	1,320.00
27978	Bureau of ATF Sys & Rec		2,753.86	2,753.86
27979	Office Personnel Management			
27981	DFAS Indianapolis/US Army Ft Gordon		10,515.96	10,515.96
27983	V A Public Safety, Decatur			
27984	USPFO Ellenwood Office		330,233.84	330,233.84
27985	United States Customs &		1,222.72	1,222.72
27988	NAF Financial Services		1,092.00	1,092.00
27990	Civil Air Patrol Marietta Office		84.00	84.00
27991	United States Investigation Services			
27994	US Department of Education Atlanta			
27998	Metropolitan Atlanta Rapid Transit Auth		(2,519.68)	(2,519.68)
27999	US Dept of Agriculture/Law Enforcement		4,643.52	4,643.52
28000	Federal Defender Program Incorporated		5,139.52	5,139.52
29007	West Central Georgia AAA Columbus		5,938.80	5,938.80
29010	Southern Crescent AAA Franklin Off		8,428.44	8,428.44
29011	SW GA Council on Aging		16,735.68	16,735.68
29013	Legacy Link Inc Gainesville Office		44,437.25	44,437.25
29014	Heart Of Georgia Altamaha Regional		8,980.80	8,980.80
29015	American Red Cross / Chatsworth			
29016	Atlanta Regional Commission		126,775.56	126,775.56
29017	Central Savannah River Augusta		4,376.52	4,376.52
29018	Coastal GA Reg Dev Ctr Brunswick Off		22,017.18	22,017.18
29021	Georgia Legal Services Program		128,912.30	128,912.30
29022	Primus Industries Albany Office		12,067.37	12,067.37
29024	Concerted Services Inc		19,393.13	19,393.13
29026	Woodright Industries Cartersville Office		3,068.44	3,068.44
29028	Modern Industries Fitzgerald Office		3,389.86	3,389.86
29029	Georgia Sheriffs Association		120.00	120.00
29031	National Ocean & Atmos Administration		8,971.55	8,971.55
29032	Judge Philip F Etheridge		142.80	142.80
29034	Morris Brown College Atlanta		162.28	162.28

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
29045	Emmanuel College		840.00	840.00
29047	Georgia Association of Chiefs of Police		6,643.23	6,643.23
29054	Center For Puppetry Arts		23,797.44	23,797.44
29057	Defense Finance & Acct Svc - NSC		17,693.15	17,693.15
29061	Garden Club Of Georgia Incorporated		1,375.94	1,375.94
29087	Lafayette Family Crisis Center		504.00	504.00
29088	Jacksonville State University		5,602.50	5,602.50
29089	Augusta Richmond County Community		16,378.21	16,378.21
29090	American Red Cross-E Ga Chapter/Athens		(5.00)	(5.00)
29091	Xerox Corporation		1,236.70	1,236.70
29093	Judge Johnny Caldwell		360.00	360.00
29094	Ninth District Opportunity Incorporated		1,440.00	1,440.00
29096	Young Harris College		431.67	431.67
29097	Georgia Probation Management Inc		4,643.52	4,643.52
29098	Atlanta Historical Society Inc		630.00	630.00
29099	Center for Children and Education		342.91	342.91
29100	Rome/Floyd Co Comm on Children & Youth		400.80	400.80
29101	System Application and Technologies Inc		136.09	136.09
36100	Lookout Mountain Community Services	637.31	69,006.17	69,643.48
36200	Three Rivers Behavioral Health Center			
36300	Highland Rivers Community Service Board		51,954.57	51,954.57
	Highland Rivers Community Svs Board	145.70		145.70
36400	GA Mountains CSB Accts Pyble	10.41		10.41
	Georgia Mountains Community Services		20,896.48	20,896.48
36500	Cobb County Community Svcs Board	150.15		150.15
36600	Douglas Co Community Services Board			
36800	Dekalb Community Service Board	958.68	1,732.14	2,690.82
36900	Gwinnett-Rockdale Mental Health Center	729.75	104,519.91	105,249.66
37000	Clayton Community Service Board	55.86	5,866.08	5,921.94
37100	Advantage Behavioral Health Systems	146.09	185,663.51	185,809.60
37200	Pathways Center for Behavioral and		100,396.47	100,396.47
	Pathways Center/Behavioral & Development	75.01		75.01
37300	Mcintosh Trail Community Service Board		822.48	822.48
	Mcintosh Trail MH/MR/SA	50.65		50.65

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
37400	Central Ga Comm MH/MR/SA Center	89.29	822.48	911.77
37500	Phoenix Center Behav Health Services	74.67		74.67
	Phoenix Center Community Service Board		34,376.32	34,376.32
37600	Oconee Center-Business Office	73.03	119,472.46	119,545.49
37700	Community Service Brd of Ed Central GA	134.56		134.56
37800	Ogeechee Behavioral Health Services		112,248.31	112,248.31
	Ogeechee Mental Health	48.20		48.20
37900	New Horizons Community Service Board		779.28	779.28
	New Horizons Community Svc Brd	56.18		56.18
38000	Middle Flint Area MH/MR/SA	671.81	56,526.54	57,198.35
38100	Community Service Brd Of Middle GA	54.46		54.46
38200	Albany Area Community Service Board		221,266.34	221,266.34
	Albany Area Community Service Brd	48.97		48.97
38300	GA Pines MH/DD/DA	273.66		273.66
	Georgia Pines Community Service Board		127,179.12	127,179.12
38400	South GA Community Service Board	90.61		90.61
38500	Pineland MH/MR/SA Services	84.99	14,581.80	14,666.79
38600	Satilla Community Services	152.85	135,615.42	135,768.27
38800	Gateway Behavioral Health Services		150,136.10	150,136.10
	Gateway Center For Human Development	102.77		102.77
40200	Department of Agriculture		306,852.75	306,852.75
	Georgia Department of Agriculture	14,803.37		14,803.37
40201	Department of Agriculture - Oakwood		4,075.66	4,075.66
40300	Department of Administrative Services		269,669.53	269,669.53
	Georgia Department of Administrative	59,830.96		59,830.96
40400	Audits, Dept of / Accts Payable Tech		128,501.84	128,501.84
	Georgia Department of Audits	2,345.86		2,345.86
40600	Department of Banking and Finance		144,383.41	144,383.41
	Georgia Department of Banking & Finance			
40700	Georgia State Accounting Office			
	State Accounting Office			
40800	Commissioner of Insurance, Office of		211,400.83	211,400.83
	Georgia Office of Commissioner	205.92		205.92
40900	Georgia State Financing & Investment	108,000.00		108,000.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
40900	Georgia State Financing and Investment		117,997.28	117,997.28
41100	Defense, Dept of		107,231.56	107,231.56
	Georgia Department of Defense			
41101	Youth Challenge Academy		1,627.68	1,627.68
41400	Department of Education		504,446.97	504,446.97
	Georgia Department of Education	149,429.30		149,429.30
41401	Georgia Peach Credit Union		2,634.26	2,634.26
41500	Georgia Department of Technical	85,581.83		85,581.83
	Technical & Adult Educ/Accounting		779,815.37	779,815.37
41600	Employees' Retirement System of Georgia		45,211.68	45,211.68
	Georgia Employees Retirement System	75,172.40		75,172.40
41900	Department of Community Health		523,542.75	523,542.75
	Georgia Department of Community Health	954,178.91		954,178.91
42000	GA Forestry Commission		636,165.86	636,165.86
	Georgia Forestry Commission	296.14		296.14
42220	Georgia Office of the Governor	(246.93)		(246.93)
	Office of the Governor/Accts Payable		102,605.87	102,605.87
42221	Commission on Equal Opportunity		25,659.10	25,659.10
42230	GA Office Of Planning & Budget		58,496.08	58,496.08
	Georgia Office Of Planning & Budget			
42241	GA Council for the Arts		42.24	42.24
42242	Office of Consumer Affairs	55,421.45	63,930.04	119,351.49
42246	Criminal Justice Coordinating Council		24,762.62	24,762.62
42247	Children and Youth Coordinating Council		6,550.64	6,550.64
42253	Ga. Professional Standards Commission		26,043.13	26,043.13
42254	GA Emergency Management Agency		205,734.30	205,734.30
42257	Office of the Child Advocate		5,587.01	5,587.01
42258	GA Tobacco Community Development Board		-	-
42259	Office of Student Achievement		6,112.49	6,112.49
42260	Office of the Inspector General		3,767.95	3,767.95
42261	Office of Homeland Security		5,467.47	5,467.47
42700	Department of Human Resources		8,690,412.45	8,690,412.45
	Georgia Department of Human Resources	36,340,033.73		36,340,033.73
42701	DHR- Administration			

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
42703	Central State Hospital		805,442.70	805,442.70
42704	East Central Regional Hospital Gracewood		209,993.86	209,993.86
42705	Georgia Regional Hospital at Savannah		163,767.33	163,767.33
42706	East Central Regional Hospital / Augusta		125,542.41	125,542.41
42708	Southwestern State Hospital		139,536.74	139,536.74
42709	Georgia Regional Hospital Atlanta		249,408.57	249,408.57
42710	West Central Regional Hospital		116,006.95	116,006.95
42711	Roosevelt Warm Springs Institute for		256,315.71	256,315.71
42800	Ga Department of Community Affairs		364,236.03	364,236.03
	Georgia Department of Community Affairs	749.00		749.00
42900	Department of Economic Development		126,673.57	126,673.57
	Georgia Department of Economic			
42901	Ga Partnership for Economic Development		3,190.24	3,190.24
43000	Georgia Administration Office			
	Georgia Public Defenders Standards		6,229.94	6,229.94
43100	Council of Juvenile Court Judges of		8,351.39	8,351.39
43200	Ga. Court of Appeals		57,239.87	57,239.87
	Georgia Cout of Appeals			
43400	Administrative Office of the Courts		202,294.14	202,294.14
	Judicial Council Of Georgia	28,177.16		28,177.16
43600	Superior Courts of Georgia		40,518.63	40,518.63
43700	Prosecuting Attorney Council		6,219.92	6,219.92
43800	Supreme Court of Georgia		66,123.60	66,123.60
44000	Department of Labor		3,947,694.70	3,947,694.70
	Georgia Department of Labor	53,007.99		53,007.99
44001	Experience Works Inc		606.07	606.07
44002	Roosevelt Warm Springs Institute			
44200	Department of Law		137,955.10	137,955.10
	Georgia Department of Law	185.38		185.38
44400	General Assembly of Georgia	195.16		195.16
	Georgia General Assembly		459,846.58	459,846.58
46000	Georgia Merit System		140,937.01	140,937.01
	Georgia Merit System of Personnel	533,289.33		533,289.33
46100	Department of Juvenile Justice		1,402,385.30	1,402,385.30

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
46100	Georgia Department of Juvenile Justice	682.08		682.08
46102	Augusta Youth Development Campus		41,234.90	41,234.90
46103	Bill E Ireland Youth Development Center		102,418.70	102,418.70
46104	Eastman Youth Development Center		88,469.18	88,469.18
46105	Macon Youth Development Center		40,875.98	40,875.98
46107	Department of Juvenile Justice		40,327.14	40,327.14
46108	Muscogee Youth Development Center		12,404.50	12,404.50
46200	Department of Natural Resource		1,722,604.50	1,722,604.50
	Georgia Department of Natural Resources	23,389.06		23,389.06
46291	DNR/Golf Operations		137.78	137.78
46400	Nonpublic Postsecondary Education		8,357.88	8,357.88
46500	Georgia State Board of Pardons & Parole	14,472.92	849,463.92	863,936.84
46600	Department of Public Safety		1,424,426.07	1,424,426.07
	Georgia Department of Public Safety			
46601	Public Safety Training Center		267,641.93	267,641.93
	Public Safety Training Ctr-Forsyth	27,499.50		27,499.50
46602	Peace Officers Standards & Train Council		10,723.83	10,723.83
46603	Highway Safety, Office of	6,792.50	28,261.73	35,054.23
46700	Ga. Dept. of Corrections		6,265,986.38	6,265,986.38
	Georgia Department of Corrections	335,639.94		335,639.94
46900	Deptatment of Early Care and Learning		328,810.18	328,810.18
	Georgia Department of Early Care	103,594.30		103,594.30
47000	Georgia Public Service Commission		75,160.87	75,160.87
47100	Georgia Bureau of Investigation	162,629.65	1,052,733.32	1,215,362.97
47200	Regents Board of		148,786.79	148,786.79
47400	Georgia Department of Revenue	7,055,004.00		7,055,004.00
	Georgia Department of Revenue Budget		1,093,520.02	1,093,520.02
47500	Department of Drivers Services		1,881,090.87	1,881,090.87
	Georgia Department of Motor Vehicle	11,403,212.81		11,403,212.81
47600	Georgia Student Finance Commission	68,372.01	2,323.49	70,695.50
47700	GA Public Broadcasting	9.45	36.68	46.13
47800	Georgia Secretary of State	2,076,417.00		2,076,417.00
	Office of Secretary of State		924,148.66	924,148.66
47801	State Ethics Commission		7,714.00	7,714.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
47802	Real Estate Commission	13,651.79	73,504.72	87,156.51
48000	Georgia Soil and Water Conservation		30,793.88	30,793.88
	State Soil & Water Conservation Comm			
48200	Georgia Teachers Retirement System	452,357.47		452,357.47
	Teachers' Retirement System of Georgia		107,298.51	107,298.51
48201	Teachers Retirement Investment		36,949.56	36,949.56
48400	Georgia Department of Transportation	351,751.31		351,751.31
	Transportation Dept of Gen Acctg		2,112,081.19	2,112,081.19
48600	Office of Treasury and Fiscal Services	37.83		37.83
48800	Department of Veterans Service		74,610.71	74,610.71
	Georgia Department of Veterans Service			
48801	Georgia War Veterans Home		60,753.39	60,753.39
48900	Georgia Subsequent Injury Trust Fund	4,718.18	35,442.91	40,161.09
49000	Georgia State Board of Workers'	205,995.40		205,995.40
	State Board of Workers' Compensation		190,096.49	190,096.49
49200	Ga Public Defender Standards Council		7,578.44	7,578.44
50300	Georgia Institute of Technology/AP		5,383,869.07	5,383,869.07
50900	GA State University - IS & T		2,637,825.60	2,637,825.60
51200	Medical College Of GA		1,428,019.68	1,428,019.68
51201	Medical College of Georgia Health Inc		1,371,060.26	1,371,060.26
51800	University of Georgia		5,328,244.37	5,328,244.37
51801	University of Georgia Athletic		222,918.84	222,918.84
51802	AFROTC DET 160		315.06	315.06
51803	University of Ga Federal Credit Union		3,709.45	3,709.45
51900	Peachnet Board of Regents		779,838.74	779,838.74
52100	Albany State University - Accts Payable		493,457.79	493,457.79
52400	Armstrong Atlantic State University		462,079.27	462,079.27
52700	Augusta State University		315,962.05	315,962.05
52800	Clayton State University		262,995.18	262,995.18
53000	Columbus State University Accts Pyble		554,746.44	554,746.44
53300	Fort Valley State University Accts Pyble		472,196.32	472,196.32
53600	Georgia College and State University		385,012.43	385,012.43
53900	Georgia Southern University		1,698,317.48	1,698,317.48
54200	Georgia Southwestern State University		260,422.85	260,422.85

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
54300	Kennesaw State University		808,608.07	808,608.07
54500	North Georgia College & State University		443,616.85	443,616.85
54800	Savannah State University		546,174.91	546,174.91
55000	Southern Polytechnic State Univ		72,857.90	72,857.90
55100	Valdosta State University		1,163,115.09	1,163,115.09
55400	University of West Georgia		177,965.51	177,965.51
55700	Abraham Baldwin Agricultural College		150,135.38	150,135.38
56100	Atlanta Metropolitan College		158,335.98	158,335.98
56200	Bainbridge College Comptrollers Office		71,883.84	71,883.84
56300	Coastal Georgia Community College		191,419.11	191,419.11
56900	Dalton State College Business Office		354,215.81	354,215.81
57000	Darton College Comptrollers Office		206,229.52	206,229.52
57100	Georgia Perimeter College		971,811.83	971,811.83
57101	College Bookstores of America		383.65	383.65
57200	East Georgia College		61,434.18	61,434.18
57300	Floyd College		159,279.19	159,279.19
57500	Gainesville State College		166,887.10	166,887.10
57600	Gordon College		226,348.43	226,348.43
58100	Macon State College		237,486.11	237,486.11
58400	Middle Georgia College		99,962.48	99,962.48
58700	South Georgia College Business Office		80,533.00	80,533.00
58900	Waycross College		21,995.46	21,995.46
59300	Skidaway Institute of Oceanography		41,781.37	41,781.37
60100	Board of Commissioner Appling County		9,271.80	9,271.80
60103	Appling County Department of Family and		18,828.50	18,828.50
60110	Board of Education Appling County		825.33	825.33
60200	Atkinson Co Board of Commissioners		1,344.00	1,344.00
60202	Department of Family and Child Services		10,430.19	10,430.19
60203	Atkinson Co EMA		84.00	84.00
60204	Atkinson Co Sheriff Dept		420.00	420.00
60250	City of Pearson		204.00	204.00
60303	Department of Family & Children Services		5,729.11	5,729.11
60351	Alma Police Department			
60353	Alma Housing Authority		84.00	84.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
60400	Baker Co Board of Commissioners		497.20	497.20
60401	Baker Co Dept of Fam & Child Services		12,021.50	12,021.50
60402	Baker Co Health Department		5.68	5.68
60403	Baker County Emergency Mgt Agency		80.00	80.00
60500	Board of Commissioners Baldwin County		184,801.01	184,801.01
60501	Baldwin County Health Department		30,381.51	30,381.51
60502	Baldwin Co Dept of Fam & Child Services		40,246.06	40,246.06
60503	Baldwin Co Training		3,791.10	3,791.10
60504	Macon-Baldwin County WIC Program		11,365.15	11,365.15
60507	Baldwin Co Sheriff Department		4,647.84	4,647.84
60508	Ocmulgee Drug Task Force		893.67	893.67
60550	City of Milledgeville		6,636.14	6,636.14
60551	Baldwin Co Health Dept-WIC Program		4,401.26	4,401.26
60553	Milledgeville Housing Authority		11,675.88	11,675.88
60554	Milledgeville Police Department			
60555	Overview Corporation		324.00	324.00
60600	Board of Commissioners Banks County		343.67	343.67
60601	Banks Co Sheriff Department		12,591.81	12,591.81
60602	Banks Co Health Department		329.83	329.83
60603	Banks County 911		5,604.84	5,604.84
60605	Piedmont Judicial Circ/Banks County		717.61	717.61
60606	Region II Accounting DFCS - Banks Co		6,368.47	6,368.47
60651	Maysville City of		807.33	807.33
60652	Town of Homer		1,164.00	1,164.00
60654	Maysville Volunteer Fire Department		240.00	240.00
60655	North Jackson Volunteer Fire Department		360.00	360.00
60700	Barrow County Board of Commissioners			
60702	Barrow Co Sheriff Department		14,712.36	14,712.36
60703	Barrow Co 911			
60704	Barrow Co Dept of Fam & Child Services		47,175.33	47,175.33
60706	Auburn, City of		32.00	32.00
60754	City of Statham		879.14	879.14
60800	Bartow County Board of Commissioners		6,034.32	6,034.32
60802	Bartow County Health Department		1,686.07	1,686.07

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
60803	Bartow Co Sheriff Department		5,950.32	5,950.32
60804	Department of Family & Children Services		44,893.89	44,893.89
60806	Bartow County EMA		5,215.42	5,215.42
60807	City of Euharlee Police Department		4,643.52	4,643.52
60808	City of Emerson			
60810	Board of Education Bartow County		32,513.90	32,513.90
60824	City of Cartersville Police Department		5,950.32	5,950.32
60852	Adairsville Police Department		4,643.52	4,643.52
60900	Board of Commissioners Ben Hill County		51,847.98	51,847.98
60901	Fitzgerald Water Light & Bond Commission		19,838.51	19,838.51
60902	Ben Hill Co. Sheriff Department		13,133.04	13,133.04
60904	Ben Hill County Health Dept		3,437.54	3,437.54
60905	Ben Hill County Mental Health		6,272.15	6,272.15
60906	Department of Family and Child Services		22,663.42	22,663.42
60910	Ben Hill Co Board of Education		53,090.18	53,090.18
60950	City of Fitzgerald		26,268.63	26,268.63
61001	Board of Commissioners Berrien County		13,154.96	13,154.96
61002	Berrien County Library		7,117.75	7,117.75
61004	Department of Family and Child Services		10,770.33	10,770.33
61051	Nashville Police Department			
61100	Board of Commissioner Bibb County		965.56	965.56
61101	Middle Georgia Regional		29,111.34	29,111.34
61102	Department of Family and Child Services		168,508.81	168,508.81
61103	Macon-Bibb County Health Dept		822.48	822.48
61104	Bibb County Superior Court		2,268.00	2,268.00
61105	North Central Health District		10,672.84	10,672.84
61106	Bibb Co Extension Office		1,784.35	1,784.35
61108	River Edge Behavioral Health Center		136,872.56	136,872.56
61110	Board of Education Bibb County		31,812.00	31,812.00
61111	Bibb County Sheriff Office		8,262.98	8,262.98
61113	Middle Georgia Consortium		7,228.12	7,228.12
61120	Middle GA Regional Library		84.00	84.00
61150	Macon Municipal Court		7,246.32	7,246.32
61151	Macon Housing Authority		2,012.43	2,012.43

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Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
61152	GA Farm Bureau Inc		61.82	61.82
61156	Macon Childrens Medical Svcs Prog		4,652.63	4,652.63
61200	Board of Commissioners Bleckley County		648.00	648.00
61202	Bleckley County Department of Family and		8,480.98	8,480.98
61203	Bleckley Co Sheriff Department		1,228.92	1,228.92
61204	Bleckley Co Memorial Hospital		1,680.00	1,680.00
61205	Middle GA Wilderness Institute		549.08	549.08
61210	Board of Education Bleckley County		541.10	541.10
61250	City of Cochran		588.00	588.00
61251	Cochran Bleckley Resource		1,416.62	1,416.62
61301	Department of Family & Children Service		13,818.67	13,818.67
61304	Brantley County Emergency Operations			
61310	Brantley County Board of Education		3,805.34	3,805.34
61350	Nahunta City of		214.60	214.60
61351	Hoboken City of		120.00	120.00
61400	Board of Commissioners Brooks County		1,476.96	1,476.96
61412	Department of Family & Children Services		16,064.95	16,064.95
61500	Board of Commissioners Bryan County		720.00	720.00
61501	Liberty County		168.00	168.00
61502	Department of Family & Children Services		14,450.17	14,450.17
61504	Department of Health Bryan County		1,373.47	1,373.47
61505	Bryan County Tax Commissioner		-	-
61510	Bryan County School District		1,378.37	1,378.37
61551	Pembroke Police Department/Accts Pyl		478.29	478.29
61552	City of Richmond Hill		2,865.49	2,865.49
61553	Pembroke Fire Dept/Accts Payable		586.70	586.70
61600	Bulloch County Board of Commissioners		1,891.44	1,891.44
61606	Bulloch County Sheriff Department		10,332.84	10,332.84
61607	Bulloch County Tax Commissioner		(3.50)	(3.50)
61608	Department of Family & Children Services		24,025.09	24,025.09
61609	Bulloch County Health Department		1,517.74	1,517.74
61613	Bulloch County Correctional Institute		1,835.64	1,835.64
61651	Statesboro Police Department		7,189.67	7,189.67
61654	Statesboro District Attorney		69.67	69.67

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Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
61700	Board of Commissioners Burke County		324.68	324.68
61702	Department of Family & Children Services		16,873.19	16,873.19
61704	Burke County Health Department		271.10	271.10
61750	Waynesboro Police Department		754.51	754.51
61801	Butts Co Dept of Family & Children Svcs		13,595.82	13,595.82
61802	Butts County Sheriff Department		8,860.92	8,860.92
61803	Butts County Health Department		3,156.20	3,156.20
61805	Butts County District Attorney		4,123.97	4,123.97
61810	Board of Education Butts County		23,010.05	23,010.05
61851	Jackson Police Department			
61900	Board of Commissioners Calhoun County		3,480.00	3,480.00
61901	Calhoun County Department of Family and		6,810.21	6,810.21
61902	Calhoun County Sheriff Department			
61903	Calhoun County Health Department		84.00	84.00
61950	Edison City of		1,560.00	1,560.00
62003	Camden County Sheriff Department		(328.61)	(328.61)
62004	Department of Family and Children		11,000.38	11,000.38
62101	Department of Family & Children Services		5,936.38	5,936.38
62102	Candler County Sheriff Department		6,497.64	6,497.64
62104	Board of Commissioners Candler County		1,899.64	1,899.64
62201	Carroll County Department of Family &		36,608.79	36,608.79
62203	Carroll County Health Department		13,357.06	13,357.06
62204	Board of Commissioners Carroll County		9,408.12	9,408.12
62208	Carroll County Training Center		3,516.18	3,516.18
62210	Carroll County Board Of Education		120.00	120.00
62212	Carroll County 911		4,392.72	4,392.72
62220	West Georgia Regional Library		2,071.41	2,071.41
62251	City of Temple			
62254	City of Bremen Police Department		4,643.52	4,643.52
62255	City of Carrollton Police Department		5,950.32	5,950.32
62301	Department of Family & Children Services		11,118.09	11,118.09
62303	Catoosa County Sheriff Department		6,040.44	6,040.44
62352	Fort Oglethorpe Police Dept		56.77	56.77
62400	Board of Commissioners Charlton County		84.00	84.00

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
62402	Charlton County Sheriff Department		209.36	209.36
62403	Charlton Co Dept of Fam & Child Service		12,663.83	12,663.83
62404	Southeast Georgia Consolidated		420.00	420.00
62410	Charlton County Board Of Education		11,511.51	11,511.51
62500	Henderson Golf Course		6,295.80	6,295.80
62501	Chatham County I C S Department		61,588.73	61,588.73
62502	Department of Family & Children Services		142,196.62	142,196.62
62503	Chatham County Health Department		144,969.65	144,969.65
62504	Chatham Co Sheriff Department		8,953.92	8,953.92
62506	City of Savannah Chatham Metropolitan		120.00	120.00
62508	Chatham County Child Support		420.00	420.00
62509	Chatham Emergency Mgt Ag/Civil Defense		502.54	502.54
62510	Board of Education Chatham County		42.86	42.86
62512	Chatham County Public Works		1,587.14	1,587.14
62513	Chatham County Emergency		120.00	120.00
62514	Memorial Health University Medical Cntr		13,368.72	13,368.72
62515	Chatham County-DA Office		876.00	876.00
62520	Live Oak Public Libraries		6,924.81	6,924.81
62521	Chatham County Recreation Dept		1,735.64	1,735.64
62523	Savannah Homeless Authority		4,871.02	4,871.02
62524	Savannah Area Behavioral Health		37,031.52	37,031.52
62525	Savannah / Chatham Co		4,524.67	4,524.67
62551	City of Savannah		417,210.95	417,210.95
62552	Savannah Airport Commission		34,289.40	34,289.40
62554	Savannah Information Services		7,083.90	7,083.90
62555	City of Pooler		5,039.52	5,039.52
62556	Port Wentworth Police Department		692.88	692.88
62557	Town of Thunderbolt		239.67	239.67
62559	City of Tybee Island		2,254.23	2,254.23
62563	City of Bloomingdale		1,020.00	1,020.00
62566	Garden City Public Works		319.65	319.65
62567	Georgia Historical Society		3,230.79	3,230.79
62601	Department of Children & Family Services		7,436.50	7,436.50
62602	Department of Health Chattahoochee		659.40	659.40

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
62603	Chattahoochee Co Emergeny Mgt Agency		120.00	120.00
62700	Chattooga County Government		29,382.18	29,382.18
62701	Chattooga Co EMA		186.27	186.27
62702	Department of Family & Children Services		7,316.93	7,316.93
62703	Chattooga County Health Department		818.33	818.33
62704	Chattooga County Sheriffs Department			
62751	Trion Police Department		21.00	21.00
62752	Gore Fire Department		1,255.99	1,255.99
62803	Cherokee Sheriff Office			
62804	Deparment of Family & Children Services		52,875.93	52,875.93
62806	Cherokee Co 911/Finance Department		10,493.64	10,493.64
62810	Board of Education Cherokee County		9,065.04	9,065.04
62852	Canton Police Department		9,829.28	9,829.28
62853	Cherokee Woodstock Police Dept			
62855	Woodstock Public Library		2,951.66	2,951.66
62902	Clarke County Health Department		44,214.99	44,214.99
62903	Clarke Co Sheriff Department		-	-
62906	Clarke Co EMS		3,778.37	3,778.37
62908	Northeast Health District		50,556.43	50,556.43
62909	Department of Family & Child Services		73,702.18	73,702.18
62911	Community Care Services Program		2,819.20	2,819.20
62916	Northeast Georgia Regional		14,234.77	14,234.77
62918	Athens Clarke County Info Systems		9,131.79	9,131.79
62951	Western Judicial/DA's Office		86.51	86.51
62954	Athens Police Department		2,626.03	2,626.03
62955	City of Winterville		756.39	756.39
63000	Board of Commissioners Clay County		2,017.20	2,017.20
63002	Clay Co Health Department		603.00	603.00
63003	Department of Family & Children Services		8,264.45	8,264.45
63101	Department of Health Clayton County		2,707.20	2,707.20
63103	Clayton Mental Retardation Substance		9,697.08	9,697.08
63106	Department of Family & Children Services		122,335.06	122,335.06
63107	Clayton Co Communications		5,938.80	5,938.80
63110	Clayton Co Board Of Education/Bkkpg		16,266.39	16,266.39

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
63114	Clayton County Computer Center		10,825.20	10,825.20
63155	City Of Morrow		82.02	82.02
63163	City of Forest Park Fire & Emergency		120.00	120.00
63202	Clinch County Sheriff Department		826.43	826.43
63203	Department of Children & Family		8,735.06	8,735.06
63250	City of Homerville		252.00	252.00
63300	Board of Commissioners Cobb County		204.00	204.00
63302	Cobb Co Sheriff Department/Acctg		11,632.32	11,632.32
63305	Cobb Co Dept of Fam & Child Services		133,615.21	133,615.21
63306	Cobb Co Data Processing		7,669.80	7,669.80
63307	Cobb Co. Finance Department	27,450.00		27,450.00
63309	No Central Ga Law Enforcement Acad		3,739.00	3,739.00
63312	Marietta Police Department		4,643.52	4,643.52
63318	Cobb Co School District /Denise LaRosa		4,495.92	4,495.92
63319	Wellstar Health System		19,885.14	19,885.14
63351	Kennesaw Police Department		628.11	628.11
63352	City of Powder Springs		4,643.52	4,643.52
63355	Smyrna Police Dept		5,950.32	5,950.32
63358	City of Acworth Police Department		4,643.52	4,643.52
63363	City of Marietta		6,546.72	6,546.72
63400	Board of Commissioners Coffee County		120.00	120.00
63402	Coffee Co Health Department		8,287.69	8,287.69
63404	Department of Family & Children		22,102.52	22,102.52
63405	Coffee Co Extension Services		786.62	786.62
63408	Coffee Regional Medical Center		286.16	286.16
63420	Satilla Regional Library System		287.97	287.97
63500	Board of Commissioners Colquitt County		2,970.00	2,970.00
63501	Colquitt Co Sheriff Department		3,499.20	3,499.20
63502	Department of Family Children		46,637.34	46,637.34
63503	Colquitt County Health Department		4,787.58	4,787.58
63555	Green Oaks Center		1,819.00	1,819.00
63556	Moultrie Police Department		9,485.58	9,485.58
63600	Columbia Co Board of Commissioners		6,194.52	6,194.52
63602	Columbia Co Dept of Fam & Child Service		25,380.10	25,380.10

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
63603	Columbia Co Sheriff Department		8,030.88	8,030.88
63610	Columbia Co Board of Education		821.44	821.44
63700	Board of Commissioners Cook County			
63701	Department of Children & Family		14,838.28	14,838.28
63702	Cook County Sheriff Department		6,903.24	6,903.24
63703	Cook Co Health Dept		1,513.72	1,513.72
63710	Board of Education Cook County		29,810.88	29,810.88
63720	Cook County Library		793.09	793.09
63751	City of Adel Police Department			
63800	Board of Commissioners Coweta County			
63803	Department of Family & Children Services		44,202.62	44,202.62
63804	Coweta County Board of Health		10,516.00	10,516.00
63840	Coweta Co Sheriff Department			
63851	City of Newnan		5,950.32	5,950.32
63900	Board of Commissioners Crawford County		696.34	696.34
63902	Crawford Co Sheriff Office		6,885.04	6,885.04
63903	Department of Family & Children Services		20,438.78	20,438.78
63905	Crawford Co Ema		120.00	120.00
64000	Board of Commissioners Crisp County		45,642.57	45,642.57
64003	Crisp County Health Department		285.24	285.24
64004	Department of Family & Children Services		25,930.40	25,930.40
64005	Crisp Co Mental Hlth/Mental Retardation		10,174.23	10,174.23
64008	Emergency 911 of Crisp County		5,039.52	5,039.52
64010	Crisp Co School System/Accts Pyble		2,606.86	2,606.86
64050	Cordele Fire Department		2,203.00	2,203.00
64053	City of Cordele Police Department			
64101	Department of Family & Children Services		9,562.11	9,562.11
64102	Dade County Sheriff Department		3,606.72	3,606.72
64103	Dade County Health Department		288.00	288.00
64200	Dawson Co Board of Commissioners		373.35	373.35
64201	Board of Health Dawson County		8,827.84	8,827.84
64202	Dawson Co Sheriff Department		9,405.28	9,405.28
64203	White County Appalachian Drug		720.00	720.00
64204	Department of Children & Family Services		9,950.94	9,950.94

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
64300	Board of Commissioners Decatur County		1,823.76	1,823.76
64301	Decatur-Seminole Svc. Ctr.		6,465.51	6,465.51
64302	Decatur County Health Department		989.64	989.64
64303	Department of Family & Children Services		19,666.02	19,666.02
64310	Board of Education Decatur County		43,387.72	43,387.72
64320	Southwest Georgia Regional Library		2,060.18	2,060.18
64400	Dekalb County Tax Commissioner		240.00	240.00
64403	Board of Health Dekalb County		822.48	822.48
64406	Georgia Cooperative For The Blind		11,604.09	11,604.09
64407	Dekalb County Department of Family and		250,345.72	250,345.72
64409	Dekalb Co. Information Services			
64410	Board of Education Dekalb County		96,638.41	96,638.41
64425	Dunwoody Medical Center / Pt. Access		1,386.24	1,386.24
64426	Dekalb County Police Department		38,475.96	38,475.96
64427	Dekalb Co Sheriffs Department		5,938.80	5,938.80
64451	City of Chamblee Police Department		24,905.13	24,905.13
64453	City of Clarkston		4,643.52	4,643.52
64457	City of Stone Mountain Police Department		4,643.52	4,643.52
64458	City of Decatur		3,127.80	3,127.80
64459	City of Doraville		6,424.98	6,424.98
64460	Department of Interior National Park			
64465	Decatur-Department Of Public Safety		6,730.32	6,730.32
64468	Avondale Police Dept			
64500	Board of Commissioners Dodge County			
64502	Oconee Judicial Circuit-DAs Office		1,200.00	1,200.00
64503	Dodge County Department of Family and		12,196.66	12,196.66
64504	Dodge Co Mental Retardation Service Ctr		838.27	838.27
64507	Dodge Co Hospital		4,478.08	4,478.08
64510	Dodge Co Board of Education		321.60	321.60
64600	Board of Commissioners Dooly County		2,444.47	2,444.47
64601	Department of Family & Children Services		9,610.60	9,610.60
64602	Dooly County Health Department		3,938.78	3,938.78
64603	Dooly Co Probate Court			
64605	Dooly County Justice Center			

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
64610	Dooly Co Schools		15,906.00	15,906.00
64651	Vienna Police Department			
64700	Dougherty County Commissioner of Roads		47,421.50	47,421.50
64702	SW Health District		8,850.51	8,850.51
64704	Department of Family & Children Services		118,121.52	118,121.52
64705	Dougherty County Health Department		63,039.23	63,039.23
64706	Georgia Federal State Inspection		3,650.58	3,650.58
64708	Dougherty County Sheriff Department		3,182.40	3,182.40
64709	Dougherty Co Board of Health		66,435.10	66,435.10
64710	Board of Education Dougherty County		3,947.29	3,947.29
64720	Dougherty County Public Library		273.00	273.00
64750	City of Albany		80,869.58	80,869.58
64751	Southwest Health District 8 Unit 2		722.24	722.24
64752	Keep Albany Dougherty Beautiful		1,377.76	1,377.76
64753	Planning & Community Development		18,799.16	18,799.16
64754	Albany-Dougherty Inner City Auth.		2,099.41	2,099.41
64755	Albany Dougherty Drug Unit		4,759.26	4,759.26
64756	Genetics Program District Health		858.52	858.52
64758	Albany Area Mental Health		7,474.48	7,474.48
64759	Albany Police Dept		184.27	184.27
64760	Nutrition Services Office		4,716.09	4,716.09
64800	Douglas County Board Of Commissioners			
64801	Douglas Co Senior Citizens		6,051.17	6,051.17
64802	Department of Family & Children		131,601.27	131,601.27
64803	Douglas Co Health Department		261.00	261.00
64806	Douglas Co 911		5,950.32	5,950.32
64807	Douglas Co Sheriffs Department		5,938.80	5,938.80
64810	Douglas County Board of Education		50,750.42	50,750.42
64850	City of Douglasville			
64902	Department of Family & Children		25,808.54	25,808.54
64903	Department of Public Safety Early County		4,869.12	4,869.12
65000	Board Of Commissioners Echols County		84.00	84.00
65001	Echols Co Dept of Fam & Child Services		8,418.59	8,418.59
65002	Echols Co Health Dept		1,043.40	1,043.40

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
65100	Board of Commissioners Effingham County		938.00	938.00
65101	Effingham Co. Probate Court			
65102	Gateway Behavioral Health Services		8,728.84	8,728.84
65103	Department of Family & Children Services		15,219.63	15,219.63
65108	Effingham County Health Department		1,321.40	1,321.40
65110	Effingham Co Board of Education			
65112	Effingham Co Sheriffs Department		6,246.84	6,246.84
65150	City of Rincon		5,986.44	5,986.44
65151	City of Springfield		214.50	214.50
65152	City of Guyton Volunteer Fire Department		954.34	954.34
65200	Board of Commissioners Elbert County		6,096.60	6,096.60
65201	Department of Family & Children Services		4,871.52	4,871.52
65202	Elbert Co. Sheriff's Department		111.00	111.00
65205	Northern Judicial Circuit Probation Off		139.08	139.08
65251	City of Elberton		3,778.17	3,778.17
65300	Board of Commissioners Emanuel County		996.00	996.00
65302	Middle Judicial Circuit District Atty		1,718.37	1,718.37
65303	Emanuel Co Extension Services		512.66	512.66
65304	Emanuel County Department of Family and		23,452.43	23,452.43
65305	Emanuel County Health Department		844.09	844.09
65306	Alchol & Drug Council of Emanuel County		387.00	387.00
65308	Emanuel Co Sheriffs Department		1,128.00	1,128.00
65310	Board of Education Emanuel County		419.08	419.08
65350	City of Swainsboro		612.00	612.00
65352	Swainsboro Recreation Dept City of		137.20	137.20
65401	Department of Family & Children Services		9,627.34	9,627.34
65403	Board of Commissioners Evans County		136.28	136.28
65404	Emergency Management Agency of Evans		480.00	480.00
65405	Evans Co Probate Court		120.00	120.00
65450	Claxton City of		744.00	744.00
65451	Claxton Police Department		1,608.00	1,608.00
65452	Hagan City of		252.00	252.00
65500	Board of Commissioners Fannin County		3,966.77	3,966.77
65501	Emergency Management Agency Fannin Co		204.00	204.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
65502	Department of Family & Children Services		6,960.18	6,960.18
65510	Fannin Co Board of Education.		240.00	240.00
65600	Fayette Co Board of Commissioners		3,310.20	3,310.20
65603	Peachtree City Police Department		5,950.32	5,950.32
65604	Department of Family & Children		31,891.13	31,891.13
65605	Fayette Counseling Center		2,974.01	2,974.01
65606	Fayette Co Health Department		621.73	621.73
65610	Board of Education Fayette County		15,906.00	15,906.00
65651	City of Tyrone Police Department		4,643.52	4,643.52
65653	City of Fayetteville Police Department		6,350.79	6,350.79
65700	Board of Commissioners Floyd County		8,182.01	8,182.01
65703	Floyd Co Co-Op Extension Services		2,063.64	2,063.64
65704	Northwest GA Psychoeducation Ctr		807.13	807.13
65705	Region 1 Acct/Floyd County DFCS		65,545.20	65,545.20
65706	Georgia Judicial Administrative		3,077.42	3,077.42
65707	Floyd County Police Department		5,950.32	5,950.32
65708	District 1-1 Public Health		2,804.95	2,804.95
65717	Floyd County Sheriffs Reserve		6,964.80	6,964.80
65718	Etowah Georgia Youth Science		546.78	546.78
65719	Floyd Co Water Dept		670.50	670.50
65722	Department of Health Floyd County		27,641.16	27,641.16
65724	Coosa Valley Regional Development		13,020.86	13,020.86
65725	Floyd County Sheriffs Reserve		882.55	882.55
65726	Northwest Georgia Regional Hospital		297.13	297.13
65727	NW GA Regional Hospital		95,189.17	95,189.17
65728	Floyd Co Board of Health		2,184.69	2,184.69
65730	Childrens Medical Service		668.92	668.92
65750	City of Rome		2,387.61	2,387.61
65751	EMS Project / Rome		1,758.28	1,758.28
65752	Women Infants & Children		1,322.13	1,322.13
65753	City of Rome Police Department		7,090.20	7,090.20
65756	Department of Health Paulding County		1,794.81	1,794.81
65757	Rome/Early Intervention-Bcw		4,777.28	4,777.28
65758	Rome Floyd Metro Task Force		804.00	804.00

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Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
65760	Floyd County E-911 Center		617.47	617.47
65761	Floyd County Board of Health Teen Center		4,643.68	4,643.68
65763	Hicare Program Health Ins Counseling		3,479.28	3,479.28
65766	Rome Judicial Circuit		822.48	822.48
65768	Community Care Services Program		19,994.42	19,994.42
65800	Board of Commissioners Forsyth County			
65801	Department of Health Forsyth County		11,480.69	11,480.69
65803	Forsyth County Sheriff's Office		7,149.36	7,149.36
65804	Department of Family & Children Services		24,612.97	24,612.97
65805	Forsyth Co Information Tech		1,588.56	1,588.56
65850	City of Cumming Police Department			
65900	Franklin County		2,755.32	2,755.32
65901	Franklin County Board of Health		994.83	994.83
65902	Franklin Co Dept of Fam & Child Service		12,256.59	12,256.59
65904	Franklin Co Sheriffs Department		2,134.33	2,134.33
65905	Franklin County Recreation Dept		65.80	65.80
65910	Board of Education Franklin County		670.60	670.60
66000	Fulton Co Government		3,249.91	3,249.91
66003	Department of Family & Children Services		762,052.87	762,052.87
66005	Fulton Co House Delegation		920.62	920.62
66006	Fulton Co. Senate Delegation		309.00	309.00
66007	Fulton County Police Department		2,130.72	2,130.72
66008	Fulton County District Attorney's Office		407.64	407.64
66010	Board of Education Fulton County		18,112.09	18,112.09
66011	Fulton Co Sheriff Department		7,083.84	7,083.84
66012	Fulton Co Government Data Processing		2,888.16	2,888.16
66013	Statewide Right F/T Start Medicaid Prog		127,342.91	127,342.91
66015	Fulton Co Juvenile Ct		647.53	647.53
66021	Georgia Statewide RESA Network		34.33	34.33
66054	Atlanta City of Fire Department		6,681.53	6,681.53
66055	Department of Community Health/Acctg		12,048.68	12,048.68
66056	Department of Human Resources		4,868.89	4,868.89
66057	Hapeville Police Department		2,151.00	2,151.00
66058	City of Palmetto Police Department		4,495.92	4,495.92

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
66059	City of Roswell Police Department		8,104.80	8,104.80
66062	City of Atlanta Dept of Information Tech		11,816.62	11,816.62
66063	City of Hapeville		5,163.18	5,163.18
66064	City of Atlanta Aviation		1,366.66	1,366.66
66066	East Point Police Department		7,081.06	7,081.06
66067	City of Atlanta Board of Education		670.72	670.72
66068	Atlanta City of Office of Corrections		2,357.35	2,357.35
66069	College Park Police Department		5,950.32	5,950.32
66071	Alpharetta Police Department		5,950.32	5,950.32
66073	Fairburn City of / Accts Payable		19,527.09	19,527.09
66075	Ga Drugs & Narcotics Agency		6,747.02	6,747.02
66076	Drug Enforcement Administration - ATL			
66079	Roswell, City Of			
66081	Fulton Co Emergency/ Communication		8,860.92	8,860.92
66083	City of Union City			
66085	City of Sandy Springs			
66100	Gilmer County Board of Commissioners		240.00	240.00
66101	Department of Family & Children Services		7,651.48	7,651.48
66102	Appalachian Judicial Circuit-Dist Atty		82.90	82.90
66103	Gilmer Co E911		1,662.51	1,662.51
66104	Gilmer Co Sheriff Department		3,281.84	3,281.84
66106	Coosa Valley Center		-	-
66107	Gilmer County Magistrate Court		168.00	168.00
66108	Appalachian Juvenile Court		120.00	120.00
66150	City Of Eljay		840.00	840.00
66151	East Eljay Police Department City of		806.83	806.83
66200	Glascock Co Board of Commissioners		612.00	612.00
66202	Region VII Accounting /Glascock Co DFCS		5,916.07	5,916.07
66300	Board of Commissioners Glynn County		9,413.30	9,413.30
66302	Department of Family & Children Services		40,232.24	40,232.24
66305	Department of Health Glynn County		958.13	958.13
66306	Glynn Co Bd of Elections & Registration		392.47	392.47
66308	SE GAReg Medical Center Police Dept			
66310	Glynn Co School System/Accts Pybl		66.91	66.91

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FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
66352	Brunswick Judicial Circuit/DA's Office		1,330.72	1,330.72
66353	Gateway Behavioral Health Services		1,875.55	1,875.55
66400	Gordon County 911		7,220.96	7,220.96
66403	Department of Family & Children Services		21,669.94	21,669.94
66404	Gordon Co Sheriffs Department		6,220.80	6,220.80
66405	Gordon Co EMA		84.00	84.00
66406	Department of Health Gordon County		6,267.21	6,267.21
66407	Gordon Co Juvenile Court Services		1,235.34	1,235.34
66452	Calhoun-Gordon County Library		2,402.91	2,402.91
66454	Town of Resaca		946.17	946.17
66455	Calhoun Fire Department		2,760.00	2,760.00
66456	City of Fairmount Police Department		240.00	240.00
66500	Board of Commissioners Grady County		120.00	120.00
66502	Department of Family & Children Services		12,023.86	12,023.86
66503	Department of Health Grady County		252.00	252.00
66600	Board of Commissioners Greene County		1,410.77	1,410.77
66601	Greene Co Registrar		1,176.29	1,176.29
66602	Greene Co Dept of Fam & Child Services		5,208.50	5,208.50
66604	Greene County Probate Court		336.00	336.00
66606	Department of Health Greene County		7,455.17	7,455.17
66608	Greene Co Coroner		444.00	444.00
66610	Greene Co Board of Education		10,995.14	10,995.14
66650	City of Union Point		2,139.14	2,139.14
66652	Greensboro Police Department		720.00	720.00
66654	City of Greensboro Municipal Court			
66701	Gwinnett Co Dept of Fam & Child Service		(1,122.71)	(1,122.71)
66704	Gwinnett Co Sheriffs Dept		11,354.64	11,354.64
66706	Gwinnett Co Health Department		113,325.00	113,325.00
66707	Gwinnett Co Police Department		14,051.64	14,051.64
66710	Gwinnett Co Board of Education		60,359.07	60,359.07
66712	Trickum Middle School		12,592.24	12,592.24
66752	Lawrenceville Police Department			
66753	City of Lilburn Police Department		4,883.52	4,883.52
66755	City of Norcross		7,662.16	7,662.16

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
66756	City of Snellville		268.61	268.61
66757	City of Suwanee Police Department		4,643.52	4,643.52
66758	Duluth Police Department		5,438.52	5,438.52
66800	Board of Commissioners Habersham County		4,326.31	4,326.31
66801	Department of Health Habersham County		11,013.44	11,013.44
66802	Department of Family & Children Services		8,596.60	8,596.60
66803	Habersham County EMA Volunteers		12,395.52	12,395.52
66804	Habersham Co Sheriffs Department		5,125.87	5,125.87
66805	Habersham Co EMA		398.32	398.32
66806	Northeast GA Narcotic Task Force		840.00	840.00
66809	Habersham Hospital EMS/Ambulance		4,200.00	4,200.00
66810	Board of Education Habersham County		672.00	672.00
66820	Northeast GA Regional Library		268.89	268.89
66850	Cornelia City of		480.00	480.00
66852	Demorest Fire Department		1,440.00	1,440.00
66854	City of Cornelia PD		1,486.68	1,486.68
66856	Demorest Police Department		4,141.92	4,141.92
66857	Mt Airy, City of		5,654.04	5,654.04
66900	Board of Commissioners Hall County		22,875.34	22,875.34
66901	Hall County Superior Court Admin		328.92	328.92
66902	Hall Co Dept of Fam & Child Services		81,033.10	81,033.10
66904	Hall Co Sheriffs Department		1,102.56	1,102.56
66905	Board of Health Hall County District 2		139,328.70	139,328.70
66906	GA Mountains Regional Development Center		10,456.61	10,456.61
66908	Office of Dispute Resolution		2,599.78	2,599.78
66951	Community Service Center		4,946.28	4,946.28
66952	Rehabilitation Industries of Northeast		815.46	815.46
66954	City of Gainesville Police Department		4,643.52	4,643.52
67000	Board of Commissioners Hancock County		4,920.00	4,920.00
67001	Department of Family & Children Services		27,978.57	27,978.57
67002	Hancock County Health Department		120.00	120.00
67003	Hancock County Sheriffs Department		19,630.19	19,630.19
67101	Department of Family & Children Services		20,515.33	20,515.33
67103	Department of Sheriff Haralson County		4,643.52	4,643.52

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
67104	Department of Health Haralson County		324.01	324.01
67120	Warren P Sewell Memorial Library		2,987.16	2,987.16
67152	Tallapoosa Police Dept			
67200	Board of Commissioners Harris County		744.00	744.00
67203	Department of Family & Children Services		10,362.73	10,362.73
67206	Harris Co Sheriffs Department		840.00	840.00
67208	Harris-Talbot County Mental Retardation		4,546.81	4,546.81
67210	Harris Co Board of Education		11,790.63	11,790.63
67252	City of Waverly Hall		336.00	336.00
67300	Board of Commissioners Hart County		5,806.44	5,806.44
67301	Hart Co Health Department		1,115.81	1,115.81
67303	Department of Family & Children Services		29,166.06	29,166.06
67401	Department of Family & Children Services		12,461.56	12,461.56
67403	Department of Health Heard County		600.00	600.00
67500	Board of Commissioners Henry County		461,852.51	461,852.51
67503	Henry County Counseling Center		15,872.09	15,872.09
67504	Henry Co Bd Of Elections & Registrar		7,427.28	7,427.28
67505	Henry County Department of Family &		69,377.52	69,377.52
67506	Henry Co Police Department		2,177.14	2,177.14
67507	Henry Co Sheriffs Department		3,499.20	3,499.20
67520	Henry County Library System		6,451.30	6,451.30
67551	McDonough Mental Retardation Services		5,468.08	5,468.08
67552	City of Stockbridge		435.00	435.00
67554	Locust Grove, City of		1,098.49	1,098.49
67555	McDonough, City of		578.32	578.32
67600	Board of Commissioners Houston County		125.50	125.50
67601	Houston Co Board of Commissioners		815.74	815.74
67602	Middle GA Com Action Agy		107.87	107.87
67605	Houston Co Dept of Fam & Child Services		48,598.51	48,598.51
67610	Houston Co Board of Education/Accts Py		7,916.41	7,916.41
67611	Macon / Houston Co ODR			
67652	City of Perry		872.27	872.27
67656	Warner Robbins Police Department		4,447.80	4,447.80
67700	Board of Commissioners Irwin County		3,373.92	3,373.92

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
67701	DHR/DFCS/ Region XI Acct /Irwin Co DFCS		15,326.40	15,326.40
67702	Irwin Co Health Dept.		675.09	675.09
67706	Irwin Co Sheriffs Office			
67710	Board of Education Irwin County		15,939.94	15,939.94
67720	Irwin County Library		369.44	369.44
67800	Board of Commissioners Jackson County		2,005.21	2,005.21
67802	Department of Family & Children Services		27,926.75	27,926.75
67804	Department of Health Jackson County		571.17	571.17
67805	Jackson County Sheriff Department		6,578.20	6,578.20
67806	Jackson Co 911		8,564.38	8,564.38
67807	Piedmont Judicial Circuit/Jackson Co		709.37	709.37
67808	Drug Task Force (MANS)		1,200.00	1,200.00
67809	Jackson County Water & Sewage		288.00	288.00
67851	Jefferson Police Department		2,748.35	2,748.35
67853	Commerce Administrative Svcs		1,460.94	1,460.94
67854	City of Arcade		1,440.00	1,440.00
67856	City of Commerce		444.00	444.00
67859	Pendergrass, City of		498.35	498.35
67900	Board of Commissioners Jasper Commission		2,807.80	2,807.80
67901	Jasper County Joint 911		(49.00)	(49.00)
67902	Jasper County DFCS		11,132.87	11,132.87
67903	Jasper Co Health Department		4,371.30	4,371.30
67906	Jasper Co Fire Dept		120.00	120.00
67950	City of Monticello		427.53	427.53
67951	Monticello Police Department			
68002	Jeff Davis County Department of Family &		11,170.34	11,170.34
68010	Jeff Davis Co Board of Education		8,338.26	8,338.26
68051	Hazlehurst Police Department			
68052	Jeff Davis/Hazlehurst E911		1,476.96	1,476.96
68100	Board of Commissioners Jefferson County		822.48	822.48
68102	Jefferson Co Dept of Fam & Child Svc		24,747.57	24,747.57
68103	Jefferson Co Health Department		1,458.46	1,458.46
68104	Jefferson Co 911		2,509.30	2,509.30
68110	Jefferson Co Board of Education		7,453.04	7,453.04

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
68112	Jefferson Hospital Physicians Health		1,870.50	1,870.50
68151	City of Wrens Police Department			
68152	City of Wadley		372.00	372.00
68202	Department of Family & Children Services		7,508.59	7,508.59
68204	Jenkins Co Health Department		504.00	504.00
68210	Board of Education Jenkins County		5,776.73	5,776.73
68300	Board of Commissioners Johnson County		360.00	360.00
68301	Johnson Co Dept of Fam & Child Services		9,942.68	9,942.68
68303	Johnson Co Mental Retardation Svc Ctr		1,638.13	1,638.13
68351	City of Wrightsville Police Department		1,404.00	1,404.00
68400	Board of Commissioners Jones County		120.00	120.00
68403	Department of Family & Children Services		14,439.00	14,439.00
68404	Jones County Sheriff Department		12,113.04	12,113.04
68405	Ocmulgee Judicial Circuit-DAs Office		1,474.67	1,474.67
68500	Board of Commissioners Lamar County		29,405.48	29,405.48
68501	Lamar Co. DFACS		12,040.00	12,040.00
68502	Department of Health Lamar County		534.00	534.00
68504	Chamber of Commerce Lamar County		893.94	893.94
68505	The Barnesville-Lamar County Livestock		311.63	311.63
68506	Lamar County Board of Education		19,154.94	19,154.94
68507	Lamar County Activity Center			
68550	City of Barnesville		1,932.00	1,932.00
68601	Department of Family & Children Services		12,507.06	12,507.06
68602	Lanier Co Health Department		681.00	681.00
68652	So Ga Drug Task Force		-	-
68702	Department of Family & Children Services		39,927.14	39,927.14
68705	Laurens Co. 911		6,148.32	6,148.32
68706	Community Service Board of Middle GA		1,060.65	1,060.65
68707	South Central Health District		44,864.67	44,864.67
68708	Community Mental Health Center		1,116.70	1,116.70
68709	Community Mental Health - Dublin		46,685.22	46,685.22
68711	Eastman Mental Health Clinic		9,580.11	9,580.11
68751	Dublin Campus/Middle Ga College		13,328.21	13,328.21
68752	Dublin Police Department			

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
68801	Lee Co Dept of Fam & Child Services		11,789.60	11,789.60
68802	Lee Co Health Department		3,109.67	3,109.67
68803	Lee Co Sheriffs Department		6,869.04	6,869.04
68810	Board of Education Lee County		84.00	84.00
68851	City of Smithville		252.00	252.00
68900	Board of Commissioners Liberty County		1,260.00	1,260.00
68903	Liberty Co. Board of Elections&Registrat		1,627.68	1,627.68
68904	Department of Family &Children Services		49,023.36	49,023.36
68906	Liberty County Sheriffs Department		1,700.00	1,700.00
68910	Board of Education Liberty County		9,516.60	9,516.60
68950	City of Hinesville		1,404.00	1,404.00
68952	Liberty-Hinesville EMA		73.00	73.00
68953	Midway City of		564.00	564.00
68954	Hinesville-District Attorneys Office		1,952.76	1,952.76
69000	Lincoln Co Board of Commissioners		2,760.00	2,760.00
69001	Department of Family & Children Services		4,374.71	4,374.71
69002	Lincoln Co EMA		3,247.00	3,247.00
69003	Lincoln Co Health Department		2,385.54	2,385.54
69004	Lincoln County Sheriff's Office		7,786.32	7,786.32
69005	Lincoln Co Superior Court		888.00	888.00
69010	Board of Education Lincoln County		108.99	108.99
69050	City of Lincolnnton		1,320.00	1,320.00
69101	Department of Health Long County		984.92	984.92
69102	Long Co Sheriffs Department		5,466.59	5,466.59
69103	Department of Family & Children Services		9,237.58	9,237.58
69104	Ludowici Police Dept		5,325.45	5,325.45
69201	Lowndes Co Extension Services		463.27	463.27
69202	Behaviorial Health Services of South GA		82,502.88	82,502.88
69203	Department of Family & Children Services		49,812.20	49,812.20
69204	Lowndes Co Health Department		36,960.90	36,960.90
69205	Lowndes Co Sheriff Department		4,102.08	4,102.08
69207	Lowndes Co 911		15,228.96	15,228.96
69208	South GA Regional Development Center		14,606.93	14,606.93
69210	Board of Education Lowndes County		28,336.87	28,336.87

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
69211	Children 1st		2,475.49	2,475.49
69250	City of Valdosta		468.30	468.30
69252	Lowndes Co Brd of Elect & Regist		3,963.48	3,963.48
69253	Valdosta Police Department			
69257	Valdosta Childrens Medical Services Prog		9,836.13	9,836.13
69258	Early Intervention Program		2,923.34	2,923.34
69301	Department of Health Lumpkin County		10,071.42	10,071.42
69302	Department of Family & Children Services		17,884.51	17,884.51
69303	Lumpkin County EMS		627.03	627.03
69304	Lumpkin Co Extension Service		483.08	483.08
69306	Lumpkin Co Sheriffs Department		9,354.00	9,354.00
69307	Enotah Judicial Circuit- DAs Office		960.00	960.00
69400	Macon Co Board of Commissioners		675.84	675.84
69402	Department of Family & Children Services		18,616.10	18,616.10
69403	Macon Co Health Dept		267.00	267.00
69404	West Central Georgia Community Action		3,812.48	3,812.48
69452	Montezuma City of		408.00	408.00
69454	City of Montezuma		240.00	240.00
69456	City of Marshallville		213.50	213.50
69500	Board of Commissioners Madison County		10,010.36	10,010.36
69501	Department of Health Madison County		243.83	243.83
69502	Department of Family & Children Services		15,625.87	15,625.87
69551	City of Colbert		204.00	204.00
69552	Shiloh County Volunteer Fire Department		120.00	120.00
69553	Danielsville, City of		386.21	386.21
69600	Marion Co Board of Commissioners			
69601	Marion Co EMS		769.50	769.50
69602	Department of Family & Children Services		11,432.61	11,432.61
69603	Marion Co Health Department		194.30	194.30
69604	Marion County Emergency Mgt Agency		162.77	162.77
69650	Buena Vista City of		-	-
69700	Board of Commissioners McDuffie			
69701	McDuffie Co Health Department		5,044.96	5,044.96
69703	McDuffie Co Sheriffs Office		5,473.80	5,473.80

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Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
69704	McDuffie Co Dept Of Fam & Child Service		12,541.23	12,541.23
69708	GA Tasc-Columbia/McDuffie		2,762.30	2,762.30
69709	Central Savannah River Area		588.00	588.00
69753	East Central Ga Consortium		16,832.92	16,832.92
69800	McIntosh Co Board of Commissioners		603.60	603.60
69802	Department of Family & Children Services		7,403.47	7,403.47
69803	McIntosh County Health Dept		651.00	651.00
69810	Board Of Education McIntosh County		879.83	879.83
69850	City of Darien		720.00	720.00
69901	Meriwether County Department of Family &		20,585.67	20,585.67
69902	Meriwether Co EMS		2,709.66	2,709.66
69903	Meriwether Co Health Department		10,130.16	10,130.16
69904	Meriwether County Sheriff Department		5,753.52	5,753.52
69906	Franklin D Roosevelt Outdoor Therapeutic		6,904.78	6,904.78
69908	Meriwether Co Emergency Services E-911		4,643.52	4,643.52
69910	Board of Education Meriwether County		15,932.36	15,932.36
69950	City of Woodbury		550.97	550.97
69952	Manchester Health Department		2,581.24	2,581.24
69953	City of Manchester Accounts Payable		684.00	684.00
69955	City of Warm Springs		168.00	168.00
70000	Board of Commissioners Miller County		168.00	168.00
70001	Miller Co Dept Of Fam & Child Services		10,474.09	10,474.09
70002	Miller Co Sheriffs Department			
70003	Miller Co. Health Department		84.00	84.00
70005	Miller Co EMS		672.00	672.00
70006	Miller County Emergency Mgt Agency		120.00	120.00
70100	Mitchell Co Board Of Commissioners		1,360.97	1,360.97
70101	Mitchell County Health Department		84.00	84.00
70102	Mitchell Co Dept of Fam & Child Service		30,419.39	30,419.39
70103	Mitchell Co Sheriffs Department		5,039.52	5,039.52
70106	Southwest Georgia Regional Development		5,215.16	5,215.16
70150	City of Pelham		7,607.15	7,607.15
70200	Monroe Co Board Of Commissioners		66,673.39	66,673.39
70201	Monroe Co Dept of Fam & Child Services		10,350.53	10,350.53

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Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
70202	Monroe County Health Department		2,860.53	2,860.53
70203	Monroe Co MH/MR Ctr		6,504.15	6,504.15
70204	Monroe County Sheriffs Department		6,940.32	6,940.32
70250	City of Forsyth		14,263.65	14,263.65
70300	Montgomery Co Board Of Commissioners		170.33	170.33
70302	Montgomery Co DFCS		9,974.62	9,974.62
70303	Montgomery Co EMA		120.00	120.00
70305	Montgomery Co Mental Retard Svc Ctr		802.41	802.41
70401	Morgan Co Dept of Fam & Child Services		15,090.06	15,090.06
70403	Morgan Co Health Department		48.07	48.07
70404	Morgan County Sheriffs Office		859.19	859.19
70405	Morgan County 911 Center		6,976.32	6,976.32
70410	Morgan Co Brd of Education		4,852.98	4,852.98
70450	City of Madison		1,272.00	1,272.00
70451	North High Shoals, Town of		240.00	240.00
70500	Murray Co Board of Commissioners		120.33	120.33
70502	Murray Co Dept Of Fam & Child Services		19,269.40	19,269.40
70503	Murray Co EMA		56.47	56.47
70504	Murray County Sheriffs Department		2,860.00	2,860.00
70507	Murray County E-911		6,778.92	6,778.92
70550	Chatsworth Police Dept		6,101.64	6,101.64
70601	Muscogee County Department of Family		131,578.21	131,578.21
70602	West Central Health District		3,939.82	3,939.82
70603	Muscogee County Sheriffs Department		5,938.80	5,938.80
70605	Lower Chattahoochee Regional Develop		-	-
70606	Enrichment Service Program		17,528.08	17,528.08
70607	District Claims Management		2,721.15	2,721.15
70610	Muscogee County School District		384,248.51	384,248.51
70660	Columbus Housing Authority		717.60	717.60
70662	Columbus City Government		5,111.28	5,111.28
70664	Columbus Police Department		3,457.80	3,457.80
70665	City of Columbus Engineering			
70700	Board of Commissioners Newton County		2,715.40	2,715.40
70705	Newton County Department of Family and		53,346.87	53,346.87

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
70708	Covington/Newton County 911		6,546.72	6,546.72
70710	Newton County Board of Education		15,907.77	15,907.77
70801	Oconee County Department of Family		10,997.75	10,997.75
70802	Oconee County Sheriffs Department		10,439.82	10,439.82
70805	Oconee Dublin Drug Task Force		1,200.00	1,200.00
70811	Oconee Psychology Educational Program		5,364.03	5,364.03
70901	Oglethorpe County Department of Family		11,410.77	11,410.77
70903	Oglethorpe County Coroner		252.00	252.00
70905	Oglethorpe County 911		504.00	504.00
70906	Oglethorpe County Magistrate Court		57.87	57.87
70908	Oglethorpe County Sheriff Office		720.00	720.00
70950	City of Crawford		252.00	252.00
71000	Paulding County Board of Commissioners		7,581.00	7,581.00
71002	Department of Health Paulding County		7,352.49	7,352.49
71003	Paulding County Sheriffs Department		5,938.80	5,938.80
71005	Department of Family & Children Services		32,387.51	32,387.51
71101	Peach County Department of Family and		22,881.24	22,881.24
71102	Peach County Sheriffs Department		2,304.00	2,304.00
71104	Peach County Health Department		9,480.63	9,480.63
71105	Peach County Co-Op Extnsion Service		1,562.00	1,562.00
71150	City of Fort Valley		5,039.52	5,039.52
71153	Byron Police Department		10,379.04	10,379.04
71200	Pickens County Board of Commissioners		3,512.83	3,512.83
71203	Pickens County Department of		15,571.17	15,571.17
71204	Pickens County Emergency Management		562.50	562.50
71205	Pickens County Sheriffs Department			
71206	Pickens County 911		8,304.84	8,304.84
71207	Appalachian Pretrial and Probation		240.00	240.00
71208	Appalachian Judicial / VAWA		120.00	120.00
71210	Pickens County Board Of Education		2,160.00	2,160.00
71251	City of Jasper Police Department		480.00	480.00
71300	Pierce County Board of Commissioners		204.00	204.00
71301	Pierce County Department of Family		6,441.97	6,441.97
71401	Pike County Department of Family		14,280.28	14,280.28

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FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
71402	Pike County Health Department		1,938.53	1,938.53
71451	Zebulon Police Department		372.00	372.00
71500	Polk County Board of Commissioners		1,852.11	1,852.11
71501	Polk County Department of Family and		35,719.58	35,719.58
71502	Polk County Emergency Management Agency		84.00	84.00
71503	Polk County Health Department		29,620.39	29,620.39
71504	Polk County Service Center		1,999.86	1,999.86
71506	Polk County Sheriffs Department		6,034.32	6,034.32
71507	Polk County 911		3,169.65	3,169.65
71508	Polk County Police Department		1,677.51	1,677.51
71552	Cedartown Housing Authority		587.96	587.96
71554	Cedartown Department of Family		528.50	528.50
71556	City of Aragon Police Department		4,643.52	4,643.52
71600	Pulaski County Board of Commissioners		214.91	214.91
71601	Pulaski County Department of Family and		13,674.45	13,674.45
71604	Pulaski County Mental Retardation		1,535.02	1,535.02
71651	City of Hawkinsville		1,212.00	1,212.00
71700	Putnam County Board Of Commissioners		4,254.36	4,254.36
71701	Putnam County Health Department		4,447.91	4,447.91
71702	Putnam County Department of Family		9,271.55	9,271.55
71703	Putnam County Sheriff Department		7,756.53	7,756.53
71704	Putnam Jasper Mental Retard		2,944.24	2,944.24
71705	Putnam County Rescue Unit		3,438.68	3,438.68
71751	Eatonton Police Department		8,653.10	8,653.10
71800	Board Of Commissioners Quitman County		5,201.52	5,201.52
71801	Quitman County Department of Family and		6,447.08	6,447.08
71802	Quitman County Health Department		3,616.65	3,616.65
71900	Rabun Co Board of Commissioners		168.00	168.00
71901	Rabun County Health Department		360.00	360.00
71902	Region II Accounting Department Family		9,452.09	9,452.09
71904	Rabun Co Sheriffs Department		6,785.64	6,785.64
71905	Rabun Co 911		15,356.09	15,356.09
71908	City of Sky Valley		982.50	982.50
71910	Board of Education Rabun County		15,992.74	15,992.74

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
71950	City of Clayton		3,283.16	3,283.16
71952	Mountain City Police Department		411.21	411.21
71953	Clayton Housing Authority		600.00	600.00
71956	City of Dillard Police Department		356.67	356.67
71957	Clayton Fire Department		960.00	960.00
72002	Randolph County Department of Family and		7,828.39	7,828.39
72003	Randolph Co Health Dept.		603.00	603.00
72004	Randolph Co Sheriffs Office		62.77	62.77
72005	Southwest Georgia Regional		1,512.00	1,512.00
72007	District Attorneys-Pataula Circuit		1,791.12	1,791.12
72009	Cuthbert Police Department		6,492.84	6,492.84
72010	Randolph County Board of Education		15,909.67	15,909.67
72101	Richmond Co Dept of Fam & Child Service		131,529.32	131,529.32
72104	Richmond County Data Processing		8,134.08	8,134.08
72106	Richmond County Health Department		134,453.16	134,453.16
72107	East Central Health District		222.00	222.00
72109	CSRA Reg Development Cntr		15,940.78	15,940.78
72110	Richmond Co Board Of Education		7,088.77	7,088.77
72111	Richmond Burke Job Training Authority		8,088.24	8,088.24
72112	Richmond Co Marshalls Department		74.43	74.43
72114	Augusta Judicial Court Board of		1,385.24	1,385.24
72116	Planned Parenthood		168.00	168.00
72151	Augusta Mental Health		8,288.41	8,288.41
72200	Board Of Commissioners Rockdale County		293,806.82	293,806.82
72202	Rockdale County 911/Comm		4,643.52	4,643.52
72203	Rockdale County Sheriffs Department		5,938.80	5,938.80
72204	Rockdale County Department of Family		26,681.84	26,681.84
72206	East Metro Drug Enforcement Team		5,142.91	5,142.91
72208	Rockdale County District Attorney		4,643.52	4,643.52
72220	Conyers Rockdale Library System		3,559.42	3,559.42
72251	Conyers Police Dept		5,950.32	5,950.32
72301	Schley County Department of Family and		8,259.43	8,259.43
72302	Schley Co Health Dept		681.00	681.00
72401	Screven Co EMA		120.00	120.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
72402	Screven Co Sheriffs Department		120.00	120.00
72403	Screven Co Dept of Fam & Child Services		11,073.38	11,073.38
72406	Board Of Commissioners Screven County		168.00	168.00
72450	City of Sylvania		137.56	137.56
72451	Newington Police Department		127.34	127.34
72452	Sylvania Police Department		293.43	293.43
72453	Oliver Police Department		168.00	168.00
72500	Board Of Commissioners Seminole County		2,342.52	2,342.52
72501	Seminole County Sheriff's Department		357.84	357.84
72502	Department of Family & Children Services		11,257.10	11,257.10
72503	Seminole County Emergency		120.00	120.00
72511	Seminole County Health Department		168.00	168.00
72602	Spalding County Department of Family &		54,343.49	54,343.49
72604	Spalding Co Sheriffs Dept Fin Off		8,927.28	8,927.28
72605	Spalding County Health Department		9,170.89	9,170.89
72607	West Central Private Ind Council		-	-
72620	Flint River Regional Library		2,029.65	2,029.65
72650	City of Griffin		2,809.34	2,809.34
72651	Griffin Police Department		5,532.75	5,532.75
72653	Personal Growth Center/MHMR		102,548.30	102,548.30
72654	McIntosh Trail Group Home		1,473.31	1,473.31
72655	Spalding County Special Operations		5,459.74	5,459.74
72656	6th Judicial Administrative District		2,701.20	2,701.20
72700	Board of Commissioners Stephens County		120.00	120.00
72701	Stephens County Health Department		4,990.22	4,990.22
72702	Department of Family & Children Services		18,560.59	18,560.59
72703	Stephens County Sheriffs Department		11,387.89	11,387.89
72704	Ga Mtn Comm Svcs /Stephens Co MH/ AP		2,861.46	2,861.46
72710	Stephens Co Board of Education		2,519.31	2,519.31
72750	City Of Toccoa		5,085.67	5,085.67
72753	City of Toccoa Police Department		6,522.24	6,522.24
72801	Stewart County Department of Family and		5,276.74	5,276.74
72802	Stewart Co Correctional Institute		456.00	456.00
72803	Stewart County Emergency Medical Service		624.00	624.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
72851	Lumpkin Police Dept City of		67.17	67.17
72901	Middle Flint Regional Development Ctr		2,694.02	2,694.02
72903	Sumter County Sheriffs Department		404.50	404.50
72904	Sumter County Department of Family and		31,169.35	31,169.35
72906	Sumter County Health Department		1,143.13	1,143.13
73000	Board of Commissioners Talbot County		240.00	240.00
73001	Talbot County Department of Family and		7,791.16	7,791.16
73002	Talbot County Public Health		957.97	957.97
73100	Board of Commissioners Taliaferro County		168.00	168.00
73102	Taliaferro County Department of Family		3,186.06	3,186.06
73103	Taliaferro County Sheriff		2,856.96	2,856.96
73200	Board of Commissioners Tattnall County		314.05	314.05
73202	Tattnall Co Coroners Office		-	-
73204	Department of Family & Children Services		16,865.07	16,865.07
73205	Tattnall County Health Dept		14,039.09	14,039.09
73206	Tattnall Co Sheriff Dept		-	-
73211	Tattnall Search and Rescue			
73212	Tattnall County E-911		8,321.52	8,321.52
73250	City of Reidsville		112.67	112.67
73252	City of Glennville			
73253	Collins Fire Department		-	-
73254	Cobbtown Fire Department		-	-
73256	Collins Police Department		113.34	113.34
73300	Board Of Commissioners Taylor County		240.00	240.00
73301	Taylor County Department of Family and		6,694.27	6,694.27
73302	Taylor County Health Department		537.00	537.00
73303	Taylor Co Sheriff Department		6,130.84	6,130.84
73351	City of Butler		1,200.00	1,200.00
73402	Department of Family & Children Services		14,022.36	14,022.36
73403	Telfair Co Sheriff Department		924.00	924.00
73404	Telfair County Mental Retardation		1,969.83	1,969.83
73405	Telfair County Emergency Management		1,560.00	1,560.00
73410	Board of Education Telfair County		(285.00)	(285.00)
73451	McRae Police Department		6,696.72	6,696.72

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
73452	Helena City of		80.66	80.66
73453	City of Milan Police Department		290.00	290.00
73454	Lumber City Fire Department		1,320.00	1,320.00
73500	Terrell County Board of Commissioners		9,354.24	9,354.24
73502	Department of Family & Children Services		11,433.80	11,433.80
73503	Terrell County Health Department		168.00	168.00
73505	Terrell-Lee Co Mental Retard Svc Ctr		4,001.92	4,001.92
73520	Kinchafoonee Regional Library		6,675.59	6,675.59
73550	City of Dawson Police Department		10,074.84	10,074.84
73600	Thomas Co Board Of Commissioners		(39.40)	(39.40)
73601	Thomas-Grady Mental Retard Svc Ctr		16,110.29	16,110.29
73603	Thomas County Department of Family A&		38,052.96	38,052.96
73604	Thomas Co Sheriff Department		3,532.68	3,532.68
73606	Thomas County Health Department		84.00	84.00
73610	Thomas County Board of Education		24,971.46	24,971.46
73620	Thomas Co Public Library		4,003.36	4,003.36
73651	City of Thomasville		32,249.15	32,249.15
73652	Thomasville Police Department		6,940.32	6,940.32
73654	Ga Pines-Phoenix- Account Payables		8,641.31	8,641.31
73701	Tift County Department of Family and		33,017.05	33,017.05
73702	Tift Co Sheriff Department		10,693.80	10,693.80
73704	Tift Co Health Dept		266.19	266.19
73706	Behavioral Health Sevices South Georgia		15,242.00	15,242.00
73707	Office of District Attorney Tift County		56.00	56.00
73708	Tift Area Tech Center		21,296.61	21,296.61
73710	Tift County Board of Education		29,594.18	29,594.18
73720	Coastal Plains Regional Library		2,460.54	2,460.54
73721	Tifton-Tift County Public Library		1,109.77	1,109.77
73750	City of Tifton		912.00	912.00
73751	Tifton Police Department		42.00	42.00
73752	Tifton Jud Circuit/Child Support		822.48	822.48
73753	Department of Health Tift County		5,924.14	5,924.14
73802	Toombs Judicial Circuit (Thomson)		535.70	535.70
73803	Middle Judicial Circuit		516.00	516.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
73804	Toombs Co Dept of Fam & Child Services		13,315.79	13,315.79
73805	Toombs Co Sheriff Dept Resource Officer		90.00	90.00
73808	Dist Court Administrator/Lyons		324.00	324.00
73811	Toombs County Detention Center		29.67	29.67
73850	City of Vidalia		2,734.33	2,734.33
73852	Lyons Police Department		2,640.00	2,640.00
73855	City of Lyons		120.00	120.00
73900	Board of Commissioners Towns County			
73901	Towns County Health Department		799.71	799.71
73902	Towns Co Sheriff Department		9,667.96	9,667.96
73903	Towns County Department of Family and		5,084.40	5,084.40
73904	Towns County Emergency Medical Service		3,719.17	3,719.17
73950	City of Hiawassee		1,800.00	1,800.00
74000	Treutlen Co Board of Commissioners		1,228.08	1,228.08
74001	Treutlen Co Dept of Fam & Child Service		7,803.50	7,803.50
74002	Community Service Board of Middle GA		647.59	647.59
74003	Treutlen Co Sheriff Department			
74004	Treutlen Co Emergency Mgt Agency		120.00	120.00
74051	Soperton Police Department		5,970.84	5,970.84
74103	Troup County Department of Family &			
74104	Troup County 911		5,540.40	5,540.40
74105	Troup County Health Department		15,781.53	15,781.53
74106	Troup Co Sheriff Department		4,392.72	4,392.72
74107	District Attorney Troup County		22,414.07	22,414.07
74108	District 4 Health Svcs		15,655.90	15,655.90
74151	LaGrange Police Department		5,950.32	5,950.32
74153	Hogansville Police Department		3,648.71	3,648.71
74154	City of West Point Police Department		5,939.64	5,939.64
74156	Dist 4 Health Services EMS		120.00	120.00
74200	Turner County Board of Commissioners		336.00	336.00
74201	Turner County Department of Family and		10,378.18	10,378.18
74202	Turner Co 911		276.91	276.91
74204	Turner Co Health Dept		769.59	769.59
74210	Turner Co Board Of Education		15,949.49	15,949.49

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Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
74251	Victoria Evans Memorial Library		811.45	811.45
74300	Twiggs Co. Board Of Commissioners		84.00	84.00
74301	Department of Family & Children Services		12,761.56	12,761.56
74304	Department of Health Twiggs County		3,129.52	3,129.52
74310	Twiggs Co Board Of Education		(11,450.39)	(11,450.39)
74400	Union Co Board of Commissioners			
74402	Department of Family & Children Services		13,118.71	13,118.71
74403	Union County Health Department		4,190.89	4,190.89
74404	Union Co Probate Court		360.00	360.00
74406	North Ga Mental Health		3,958.91	3,958.91
74407	Union Co EMA		921.26	921.26
74410	Union Co Board Of Education		935.78	935.78
74500	Upson County Board of Commissioners		120.00	120.00
74503	Upson County Department of Family and		21,945.60	21,945.60
74504	Upson Co Health Department		324.00	324.00
74505	Upson County Sheriff Department		10,756.32	10,756.32
74506	Upson Co 911		-	-
74507	Multi-Co Drug Task Force-Thomaston		143.00	143.00
74508	Upson County Coroner Office		240.00	240.00
74511	Thomaston-Upson Co EMA		92.33	92.33
74551	District Attorneys Office Griffin		2,015.01	2,015.01
74601	Walker County Health Department		7,998.18	7,998.18
74602	Walker County Department of Family and		37,546.73	37,546.73
74603	Walker Co Sheriff Department		98.82	98.82
74604	Walker Co 911		6,128.04	6,128.04
74605	Walker Co Health Dept Teen Center		2,048.04	2,048.04
74651	Lafayette Police Department		4,590.72	4,590.72
74652	Lafayette Task Force		1,290.36	1,290.36
74653	City of Rossville Police Department		5,039.52	5,039.52
74655	Lafayette Housing Authority		89.13	89.13
74700	Walton County Board of Commissioners		891.10	891.10
74702	Walton Co. Communications			
74703	Walton County Department of Family and		29,861.89	29,861.89
74705	Walton Co Sheriff Department		3,618.00	3,618.00

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Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
74706	Walton County Health Department		14,938.07	14,938.07
74752	Monroe Housing Authority		415.11	415.11
74753	Monroe Police Department		1,282.38	1,282.38
74754	City of Loganville Police Department		229.72	229.72
74800	Board of Commissioners Ware County		3,537.12	3,537.12
74801	Ware County EMA		120.00	120.00
74804	Ware Co Dept of Fam & Child Services		26,064.11	26,064.11
74806	Ware Co Health Department		18,500.79	18,500.79
74808	Ware Co. Sheriff			
74810	Ware County Board of Education		15,906.00	15,906.00
74812	Southeast Health Unit		71,820.64	71,820.64
74813	Ware Co Fire Department		527.67	527.67
74814	Southeast Georgia Regional Development		22,900.68	22,900.68
74850	City of Waycross		67.90	67.90
74851	Waycross Police Department		112.17	112.17
74853	Waycross Judicial Circuit		341.62	341.62
74854	Wic Program/Waycross		4,838.51	4,838.51
74900	Board of Commissioners Warren County		1,457.33	1,457.33
74901	Region VII Accounting - Warren Co		6,430.84	6,430.84
74902	Warren Co Health Department		672.79	672.79
74950	Warrenton Housing Authority		1,259.88	1,259.88
74951	City of Warrenton		6,202.32	6,202.32
75000	Washington Co. Board Of Commissioners		240.00	240.00
75003	Washington Co Dept of Fam & Child Svc		14,281.91	14,281.91
75005	Washington County Sheriff Department		2,951.67	2,951.67
75006	Washington County Ems		2,627.16	2,627.16
75010	Washington Co Bd of Education		15,941.47	15,941.47
75051	City of Sandersville		6,940.32	6,940.32
75052	City of Tennille		1,298.66	1,298.66
75053	Harrison Volunteer Fire and Rescue		2,520.00	2,520.00
75054	Davisboro Fire and Rescue		1,850.00	1,850.00
75055	Deepstep Volunteer Fire Dept		1,560.00	1,560.00
75056	Ohoopee Volunteer Fire Department		1,302.83	1,302.83
75058	Riddlesville Fire Department		1,861.83	1,861.83

STATE OF GEORGIA
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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
75059	Sandersville Fire Dept		393.67	393.67
75100	Wayne County Board of Commissioners		-	-
75101	Wayne Co Extention Agency		432.38	432.38
75102	Wayne County Health Department		2,636.00	2,636.00
75103	Wayne County Department of Family &		15,104.05	15,104.05
75105	Wayne Co. 911		5,039.52	5,039.52
75108	Wayne County Health Dept/HCS		1,938.36	1,938.36
75110	Wayne County Board Of Education		360.00	360.00
75151	Jesup Police Department		-	-
75153	Screven City of		414.66	414.66
75201	Webster County Department of Family and		5,301.96	5,301.96
75202	Webster Co Health Department		750.00	750.00
75204	Webster County Board of Commissioners		84.00	84.00
75301	Wheeler County Department of Family and		7,251.56	7,251.56
75303	Wheeler County Board of Commissioners		4,899.36	4,899.36
75350	Alamo Police Department		480.00	480.00
75400	Board of Commissioners White County		27.34	27.34
75401	White Co Health Department		1,243.10	1,243.10
75402	White Co 911		6.67	6.67
75404	Department of Family & Children Services		20,997.75	20,997.75
75405	White Co Water Department		1,066.71	1,066.71
75406	White County Sheriff Dept		5,703.24	5,703.24
75407	White County EMS		245.07	245.07
75409	White County Fire Dept		839.66	839.66
75410	White County Board of Education		120.00	120.00
75450	City of Helen		3,050.92	3,050.92
75452	Outdoor Therapeutic Program		7,036.95	7,036.95
75500	Whitfield Co Board of Commissioners		17,639.52	17,639.52
75501	Conasauga-DAs Office		6,016.39	6,016.39
75502	NW Health Dist/Med Acces Clinic		4,350.89	4,350.89
75506	Whitfield County Department of Family		53,271.09	53,271.09
75507	Whitfield Co Sheriff Department		10,463.82	10,463.82
75510	North Georgia Regional Development		2,948.61	2,948.61
75512	Northwest Health Teen Resource Center		3,598.07	3,598.07

STATE OF GEORGIA
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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
75514	Whitfield Environmental Section		2,338.34	2,338.34
75516	Whitfield Domestic Violence Unit		1,536.00	1,536.00
75520	Northwest Ga Regional Library		1,810.62	1,810.62
75600	Wilcox County Board of Commissioners		1,800.00	1,800.00
75601	Wilcox County Department of Family and		9,930.45	9,930.45
75602	Wilcox County Mental Retardation		2,238.64	2,238.64
75610	Wilcox Co Board of Education		84.00	84.00
75650	City of Abbeville		1,810.49	1,810.49
75651	Pineview City of		120.00	120.00
75652	Abbeville Housing Authority		1,027.25	1,027.25
75703	Wilkes County Department of Family and		5,458.15	5,458.15
75704	Wilkes County Health Department		120.00	120.00
75706	Wills Memorial Hospital		4,572.00	4,572.00
75751	Washington Fire Department		588.33	588.33
75800	Wilkinson County Board of Commissioners		1,110.50	1,110.50
75801	Wilkinson County Department of Family		9,245.86	9,245.86
75802	Wilkinson County Sheriffs Office		7,672.24	7,672.24
75803	Irwinton Police Department		120.00	120.00
75850	Town of Ivey		1,156.83	1,156.83
75852	City of Gordon Police Department		710.97	710.97
75900	Worth County Board of Commissioners		5,476.72	5,476.72
75901	Department of Family & Children Services		25,063.13	25,063.13
75903	Worth County Health Department		7,181.16	7,181.16
75910	Worth County Board Of Education		888.63	888.63
75950	City of Warwick		263.54	263.54
75951	Sylvester Police Dept		840.00	840.00
76110	Atlanta Public Schools			
77210	Mountainbrook		2,831.54	2,831.54
78910	Thomasville City Schools		17,363.50	17,363.50
79210	Valdosta City Schools		1,812.83	1,812.83
79310	Vidalia City Schools		1,528.46	1,528.46
79420	Okefenokee Regional Library System		3,598.20	3,598.20
81600	Georgia Aviation & Technical College		56,566.62	56,566.62
81700	Sandersville Regional Technical College		91,402.44	91,402.44

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SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
81700	Sandersville Technical College			
81800	Okefenokee Technical College		41,300.94	41,300.94
81900	West Georgia Technical College		50,035.28	50,035.28
82000	Albany Technical College		204,314.45	204,314.45
82100	Altamaha Technical College		91,434.26	91,434.26
82200	Athens Technical College		156,668.66	156,668.66
82300	Atlanta Technical College		140,454.18	140,454.18
82400	Augusta Technical College		93,927.23	93,927.23
82500	East Central Technical College		59,518.70	59,518.70
82600	West Central Technical College		196,792.13	196,792.13
82700	Chattahoochee Technical College		225,028.52	225,028.52
82800	Columbus Technical College		122,234.28	122,234.28
82900	Coosa Valley Technical College		153,235.54	153,235.54
83000	Dekalb Technical College		41,185.31	41,185.31
83100	Griffin Technical College		72,253.02	72,253.02
83200	Gwinnett Technical College			
83300	Heart of Georgia Technical College		92,700.30	92,700.30
83400	Lanier Technical College		140,570.08	140,570.08
83500	Central Georgia Technical College		160,918.53	160,918.53
83600	Middle Georgia Technical College		63,337.93	63,337.93
83700	Moultrie Area Voc Technical College			
	Moultrie Area Vocational Technical		104,551.98	104,551.98
83800	North Georgia Technical College		104,364.58	104,364.58
83900	North Metro Technical College		59,267.07	59,267.07
84000	Appalachian Technical College		844.52	844.52
84100	Savannah Technical College		193,549.79	193,549.79
84200	South Georgia Technical College		119,477.61	119,477.61
84300	Southeastern Technical College		115,189.54	115,189.54
84301	Southeastern Tech College Foundation		307.13	307.13
84400	Ogeechee Technical College		83,727.30	83,727.30
84500	Swainsboro Tech College/Accts Payable		42,142.53	42,142.53
	Swainsboro Technical College			
84600	Southwest Georgia Technical College		78,395.61	78,395.61
84700	Flint River Technical College		48,975.88	48,975.88

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
84800	Valdosta Technical College		73,709.06	73,709.06
84900	Northwestern Technical College		62,840.65	62,840.65
85040	Northwest Georgia Regional Education		6,370.11	6,370.11
85440	Pioneer Regional Educ Services Agency		654.77	654.77
85840	Northeast Ga Regional Educ Svc Agency		873.85	873.85
86040	West Georgia Regional Educational		168.00	168.00
86240	Griffin Regional Educational		6,601.62	6,601.62
87240	Chattahoochee Flint Reg Ed Svc Agency		11,129.40	11,129.40
87640	Heart Of Ga School Sys Reg Ed Svc Ctr		17.67	17.67
88440	Southwest Georgia Regional Education		25,398.21	25,398.21
88640	Coastal Plains Regional Educ Svc Ag		6,250.83	6,250.83
88840	Okefenokee Regional Education		10,209.24	10,209.24
90000	Georgia Building Authority	186.77	179,703.96	179,890.73
90900	Herty Foundation		19,278.15	19,278.15
91000	Jekyll Island State Park Authority		72,711.24	72,711.24
91100	Stone Mountain Memorial Association		4,643.52	4,643.52
91400	Georgia Development Authority		6,212.34	6,212.34
91600	Georgia Ports Authority	44,375.80	443,440.07	487,815.87
91800	GA Higher Educ. Assistance Corp.			
91900	GA Seed & Development Commission		3,973.83	3,973.83
92100	Correctional Industries		62,761.10	62,761.10
	Georgia Correctional Industries			
92200	Georgia World Congress Center Authority	410.14		410.14
	World Congress Center Authority		20,389.58	20,389.58
92300	Ga Housing & Finance Authority		12,394.29	12,394.29
92700	State Road and Tollway Authority			
92800	Ga Environmental Facilities Authority		15,789.20	15,789.20
93300	Georgia Agricultural Commodity Commissio		1,833.97	1,833.97
93600	Agr Commd Comm Peanuts		4,190.64	4,190.64
93800	Agr Commd Comm Tobacco		1,645.14	1,645.14
94000	Agrirama		13,065.81	13,065.81
94100	Georgianet Authority			
94400	Georgia Sports Hall of Fame		6,973.26	6,973.26
95000	Ga Firemens Pension Fund		4,574.16	4,574.16

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - GEORGIA TECHNOLOGY AUTHORITY
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of FY05 JUL-JUN		Service Type		
Bill To	Name	GTA Computer Billings	GTA Telecom Billings	Grand Total
95200	Georgia State Employees Credit Union	214.66		214.66
	State Employees Credit Union		35,016.30	35,016.30
95500	Georgia Superior Court Clerks'		11,845.80	11,845.80
95600	Central State Hospital Credit Union		2,101.90	2,101.90
96000	GA Rail Passenger Authority		1,174.33	1,174.33
96400	Atlanta Police Department		6,081.12	6,081.12
96800	Georgia Military College		130,420.47	130,420.47
97100	Metropolitan Atlanta Rapid Transit Auth		8,860.92	8,860.92
97300	Ga Lottery Corporation		5,586.12	5,586.12
	Georgia Lottery Corporation	10,237.50		10,237.50
97600	Georgia Regional Transportation		202,771.92	202,771.92
97700	Georgia Public Broadcasting	63,322.21		63,322.21
	GPTV-Ga Public Telecommucations Comm		219,775.60	219,775.60
98100	OneGeorgia Authority		1,040.03	1,040.03
Grand Total		60,917,996.90	89,646,577.32	150,564,574.22

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - DEPARTMENT OF AUDITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Billed Amount Agency	Division State Government Division	Healthcare Audits Division	Education Audits Division	Grand Total
Administrative Services, Department of	2,045.65			2,045.65
Agriculture, Department of	2,124.37			2,124.37
Colleges and Universities			472,408.60	472,408.60
Community Affairs, Department of	13,741.38			13,741.38
Community Health, Department of		2,384,957.03		2,384,957.03
Corrections, Department of	575.53			575.53
Defense, Department of	11,618.70			11,618.70
Early Care and Learning, Department of	2,086.75			2,086.75
Education, Department of	91,333.99			91,333.99
Education, Department of - Local Education Agencies			815,556.00	815,556.00
Forestry Commission, Georgia	1,219.82			1,219.82
Georgia Public Telecommunications Commission	16.44			16.44
Governor, Office of	4,828.75			4,828.75
Human Resources, Department of	320,118.54	146,352.61		466,471.15
Insurance , Department of	3,833.30			3,833.30
Investigation, Georgia Bureau	15,121.57	662,825.00		677,946.57
Jekyll Island State Park Authority	121.68			121.68
Judicial Branch	437.24			437.24
Juvenile Justice, Department of	1,093.79			1,093.79
Labor, Department of	196,069.52			196,069.52
Motor Vehicle Safety, Department of	1,152.03			1,152.03
Natural Resources, Department of	7,025.91			7,025.91
Pardons and Paroles, State Board of	129.58			129.58
Public Safety, Department of	27,277.60			27,277.60
Public Service Commission	439.64			439.64
Regents of the University System of Georgia, Board of			1,750.25	1,750.25
Regional Educational Service Agencies	23,222.14			23,222.14
Regional Transportation Authority	47,976.85			47,976.85
Revenue, Department of	236.66			236.66
Secretary of State	11,265.43			11,265.43
Soil and Water Conservation Commission, State	1,079.73			1,079.73
Technical and Adult Education, Department			10,412.14	10,412.14
Technical Colleges			145,102.17	145,102.17
Technology Authority, Georgia	-			-
Transportation, Department of	128,076.10			128,076.10
Treasury and Fiscal Services, Office of	2,853.54			2,853.54

STATE OF GEORGIA
STATEWIDE COST ALLOCATION PLAN
SCHEDULE OF SECTION II BILLINGS BY DEPARTMENT - DEPARTMENT OF AUDITS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

Sum of Billed Amount	Division			
Agency	State Government Division	Healthcare Audits Division	Education Audits Division	Grand Total
Veterans Service, Department of	6,241.75			6,241.75
Grand Total	923,363.98	3,194,134.64	1,445,229.16	5,562,727.78